GOVERNMENT OF EAST BENGAL

FINANCE ACCOUNTS
1953-54
AND
THE AUDIT REPORT
1955

Officer on Special Duty, (Home Deptt.)
East Pakistan Government Press, Dacca.
1958

G3(23) 5

ERRATA.

Finance Accounts, Government of East Bengal, 1953-54 and the Audit Report, 1955.

(i)

Page 10—

(i) *Contributions and Miscellaneous adjustment etc.*
Read Miscellaneous *for* Miscallaneous

(ii) *L.—Miscellaneous adjustments etc.*
Read Miscellaneous *for* Misclleaneous

(ii)

Page 18— *70-Capital outlay etc.*
Read Sewerage *for* Swereage in line 2 of the explanation.

(iii)

Page 29—Para 9-EXPENDITURE ON IMPORTANT CAPITAL PROJECTS UNDER CONSTRUCTION.

(a)(iii) **Chittagong Diesel Project.**

(2) Expenditure during 1953-54.

(3) Expenditure to end of 1953-54.

Read 6,84,356 *for* 7,02,962 appearing against the items.

(b)(iv) **Siddhirganj Diesel Project.**

(2) Expenditure during 1953-54.

(3) Expenditure to end of 1953-54.

Read 26,40,235 *for* 26,40,436 appearing against the items.

(c)(vi) **Chittagong Electric Supply.**

(2) Expenditure during 1953-54.

(3) Expenditure to end of 1953-54.

Read 1,72,532 *for* 1,53,926 appearing against the items.

(iv)

Page 37—No. 1—GENERAL ABSTRACT OF RECEIPTS AND DISBURSEMENTS.

Read expenditure *for* expediture in col. 3 item 2 on the Disbursement side.

(v)

Page 47—Statement col. 3—

Read **A.-Principal Heads of Revenue** *for* **A.-Principal of Heads Revenue.**

(vi)

Page 74—Heading.

Insert the following heading.

No. 5—DETAILED ACCOUNT OF EXPENDITURE BY MINOR HEADS—*contd.* above the statement.

(vii)

Page 76—85 **A.—Capital outlay etc.**

H-Charges in England.

Read Loss or gain by exchange. *for* Loos or gain by exchange.

(viii)

FINANCE ACCOUNTS, GOVERNMENT OF EAST BENGAL, 1953-54.

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II.—ACCOUNTS.

FINANCE ACCOUNTS OF THE GOVERNMENT OF EAST BENGAL FOR THE YEAR 1953-54 AND THE REPORT OF THE COMPTROLLER AND AUDITOR GENERAL OF PAKISTAN.

Certificate of the Comptroller and Auditor General of Pakistan.

This compilation containing the Finance Accounts of the Government of East Bengal for the year 1953-54 and the report of the Comptroller and Auditor General of Pakistan presents the accounts of the receipts and outgoings of the Government of East Bengal for the year, 1953-54 together with a report on the financial results disclosed by the different accounts and other data coming under examination, that is to say, both the revenue and capital accounts, the accounts of the public debt and the liabilities and assets of the Government of East Bengal as deduced from the balances recorded in its books and other information. It supplements the report of the Comptroller and Auditor General of Pakistan on the accounts of the audited expenditure of the Government for the year, separately presented in the form of Appropriation Accounts for each Grant. In compliance with Article 124 read with Article 230 (5) of the Constitution of the Islamic Republic of Pakistan, the Comptroller and Auditor General's report on the accounts accompanied by the accounts themselves is submitted by the Comptroller and Auditor General to the Governor to be laid before the Provincial Assembly.

The accounts for 1953-54 which as the Comptroller and Auditor General I am required to audit, both the Finance Accounts and the Appropriation Accounts, have been examined under my direction in accordance with the provisions of the Pakistan (Audit and Accounts) Order, 1952, read with Article 224 of the Constitution of the Islamic Republic of Pakistan. It is to be noted that the Comptroller and Auditor General's responsibility for the audit of the accounts of the Government does not extend in full to the accounts of the revenue, but I am satisfied on the best information available that the accounts of revenue included in the Finance Accounts herewith presented give a correct statement of the sums brought to account. Subject to these observations and also to those contained in the detailed reports which follow and in the report on the Appropriation Accounts, the accounts herewith presented are correct statements of the receipts and outgoings of the Government of East Bengal for the year 1953-54.

GHULAM ABBAS

Karachi,

The 15th September, 1958.

Comptroller and Auditor General of Pakistan.

A.—GENERAL FINANCE ACCOUNTS.

I.—REPORT.

INTRODUCTORY.

1. *Main Divisions of Accounts.*—There are four main divisions of Governm accounts:—

(1) Revenue.

(2) Capital.

(3) Debt.

(4) Remittance.

The first division deals with receipts from taxation and other sources revenue and the expenditure therefrom, the net result of which represents t revenue surplus or deficit for the year. The second division deals with expe diture met usually from borrowed funds with the object either of increasi assets of a material character or of reducing future recurring liabilities, such those for future pensions by payment of the capitalised value. It also includ receipts of a capital nature which can properly be applied as a set off to cap tal expenditure. The third division comprises receipts and payments in respe of which Government incurs a liability to repay the money received or has claim to recover the amounts paid, together with repayments of the former an recoveries of the latter. The fourth and last division embraces all merely adjus ing heads, *e.g.*, cash remittances from one treasury to another, transfers betwee different accounting circles and remittances between Pakistan and England Credits and dedits taken to the adjusting heads in the first instance are cleared even tually by adjustment under final heads.

The transactions included in these accounts represent mainly the actual cas receipts and disbursements during the financial year April to March as distin guished from amounts due to or by Government during the same period. Th cash basis system is, however, not entirely suitable for recording the transac tions and presenting the true state of affairs of Government Commercial unde takings run on commercial principles. The detailed accounts of this class o undertakings are, therefore, maintained outside the regular accounts in prope commercial form and these accounts are subjected to a suitable audit check b the Pakistan Audit Department.

2. *Sections and Heads of Accounts.*—Within each of the four divisior mentioned above, the transactions are grouped into sections which are furthe sub-divided into Major Heads of Accounts. The Sections are distinguished b letters of the alphabet, a single letter denoting the Revenue portion and a doubl letter denoting the Capital portion of a particular category of transactions, *e.g* Section 'A' denotes the Revenue and Expenditure grouped under "Principa Heads of Revenue" and Section "AA" denotes the Capital Expenditure on work connected therewith. The Major Heads in the Revenue and Capital division are numbered serially, Roman numerals being employed on the receipt sid and Arabic on the disbursement side. No numbering is adopted for Debt an Remittance heads, though these are also arranged in Sections.

The Major Heads are sub-divided into Minor Heads and the Minor Heads into Sub-heads and Detailed Heads. Under each of these heads, the expenditure is shown distributed between Charged and Voted. The Major, Minor and

Sub-heads prescribed for the classification of expenditure in the general accounts are not necessarily identical with the Grants, Sub-heads and other units of allotments which are selected by the Finance Department for Demands for Grants and the Appropriation Accounts, but in general a certain degree of correlation is maintained between the Demands for Grants and the Appropriation Accounts on the one hand and the Finance Accounts on the other.

3. *Balances and Reserves.*—The accounts work from balance to balance, these balances working up to the general cash balances, a portion of which is kept in the treasuries within the Province while the rest is deposited with the State Bank of Pakistan. Apart from these cash balances are the Cash Balance Investment Account and other special Reserves invested outside the general cash balance of Government. Most of these reserves are invested in treasury bills and other short term securities of the Government of Pakistan.

(Throughout this part of the report the amounts shown represent thousands of rupees unless the contrary is specifically indicated.)

SUMMARY OF THE TRANSACTIONS OF THE YEAR UNDER REPORT (1953-54).

4. A summary of the detailed transactions during the year under report as compared with the Budget for the year is given in the subjoined statement :—

Receipts.	Budget Estimates, 1953-54.	Actuals, 1953-54.	More(+) Less(—).	Disbursements.	Budget Estimates, 1953-54.	Actuals, 1953-54.	More(+) Less(—).
1	2	3	4	5	6	7	8
			I.—REVENUE.				
Revenue.				*Expenditure.*			
Principal Heads of Revenue—				Direct Demands on the Revenue—			
Customs	5,00,00	4,00,25	—99,75				
Taxes on Income other than Corporation Tax.	1,61,25	2,16,34	+55,09	Taxes on Income other than Corporation Tax.	3,63	3,74	+11
				Salt	13	11	—2
Sales Tax	3,20,00	1,93,00	—1,27,00				
Land Revenue ..	5,44,61	4,34,79	—1,09,82	Land Revenue ..	2,35,92	1,59,51	—76,41
Provincial Excise ..	1,79,00	2,12,90	+33,90	Provincial Excise ..	15,26	14,53	—73
Stamps	2,20,00	2,35,96	+15,96	Stamps	6,74	6,01	—73
Forest	42,00	51,70	+9,70	Forest	24,44	24,62	+18
Registration	60,00	69,83	+9,83	Registration	28,80	31,06	+2,26
Receipts under Motor Vehicles Acts.	8,50	11,01	+2,51	Other Taxes and Duties ..	98	1,49	+51
Other Taxes and Duties ..	63,62	55,34	—8,28				
Total Principal Heads of Revenue.	20,98,98	18,81,12	—2,17,86	Total Direct Demands on the Revenue.	3,15,90	2,41,07	—74,83

Irrigation—Net Receipts ..	—1,25	—1,75	—50	Irrigation	39,86	8,19	—31,67
Debt Services	18,15	17,30	—85	Debt Services	74,18	77,04	+2,86
Civil Administration ..	4,99,54	2,12,72	—2,86,82	Civil Administration ..	14,06,89	13,24,48	—82,41
Civil Works and Miscellaneous Public Improvements.	50,16	66,83	+16,67	Civil Works and Miscellaneous Public Improvements.	99,21	3,08,10	+2,08,89
Miscellaneous	71,30	66,24	—5,06	Miscellaneous	2,50,03	2,34,99	—15,04
				Extraordinary Charges ..	94,77	44,64	—50,13
				Development	7,43,28	3,60,19	—3,83,09
Contributions and Miscellaneous adjustments between Central and Provincial Governments ..	9	60,21	+60,12	Capital Expenditure within the Revenue Account (Details by Major Heads are given in Account No. 2)	8,07	3,21	—4,86
Extraordinary Receipts ..	5,11	14	—4,97				
Total Revenue ..	27,42,08	23,02,81	—4,39,27	Total Expenditure on Revenue Account.	30,32,19	26,01,91	—4,30,28
Surplus ..	..	..	..				
Deficit ..	2,90,11	2,99,10	+8,99				

Receipts.	Budget Estimates, 1953-54.	Actuals, 1953-54.	More(+) Less(−).	Disbursements.	Budget Estimates, 1953-54.	Actuals, 1953-54.	More(+) Less(−).
1	2	3	4	5	6	7	8
				II.—CAPITAL. *Capital Expenditure outside the Revenue Accounts.*			
				Forest	..	9	+9
				Irrigation, Navigation, Embankment and Drainage Works.	3,13,00	2,92,82	—20,18
				Public Health	..	3,49	+3,49
				Agricultural Improvement and Research.	13,95	19,28	+5,33
				Industrial Development ..	2,42,59	11,18	—2,31,41
				Ports	1,00	1,93	+93
				Town Development Schemes	..	26,00	+26,00
				Civil Works	3,45,00	5,30,07	+1,85,07
				Electricity Schemes ..	..	52,36	+52,36
				Other Provincial Works outside the Revenue Account ..	3,22	9,61	+6,39
				Printing Presses ..	4,00	5,81	+1,81
				Provincial Schemes of State Trading.	3,18	1,78,17	+1,74,99
				Provincial Miscellaneous Investments.	..	33,50	+33,50
				Total	9,25,94	11,64,31	+2,38,37

III.—DEBT.

Public Debt—			
Permanent Debt	..	3,34,14	+3,34,14
Floating Debt	7,00,00	19,92,00	+12,92,00
Loans from the Central Government	14,50,00	18,03,81	+3,53,81
Total	21,50,00	41,29,95	+19,79,95
Unfunded Debt—			
State Provident Funds ..	48,84	55,42	+6,58
Total	48,84	55,42	+6,58
Deposits and Advances—			
Deposits of Local Funds ..	3,07,50	2,72,16	—35,34
Civil Deposits	7,99,26	15,23,95	+7,24,69
Other Accounts	4,20,56	2,36,79	—1,83,77
Advances not bearing Interest	41,01	37,01	—4,00
Suspense	15,60,00	15,41,33	—18,67
Total	31,28,33	36,11,24	+4,82,91

Public Debt—			
Floating Debt ..	8,90,00	24,92,98	+16,02,98
Loans from the Central Government ..	53,00	23,77	—29,23
Total	9,43,00	25,16,75	+15,73,75
Unfunded Debt—			
State Provident Funds ..	36,04	35,73	—31
Total	36,04	35,73	—31
Deposits and Advances—			
Deposits of Local Funds ..	3,18,80	2,98,46	—20,34
Civil Deposits ..	6,91,13	12,44,01	+5,52,88
Other Accounts ..	4,20,56	1,46,21	—2,74,35
Advances not bearing Interest	45,15	39,31	—5,84
Suspense	16,28,00	17,69,30	+1,41,30
Total	31,03,64	34,97,29	+3,93,65

Receipts.	Budget Estimates, 1953-54.	Actuals, 1953-54.	More(+) Less(—).	Disbursements.	Budget Estimates, 1953-54.	Actuals, 1953-54.	More(+) Less(—).
1	2	3	4	5	6	7	8
Loans and Advances by Provincial Governments—				*Loans and Advances by Provincial Governments.—*			
Recoveries of Loans and Advances	97,08	1,78,89	+81,81	Loans and Advances ..	1,90,87	1,46,33	—44,54
				IV. REMITTANCES.			
Remittances—				*Remittances—*			
Remittances	..	68,97,82	+68,97,82	Remittances	..	69,92,65	+69,92,65
Cash Balance—				*Cash Balance—*			
(A) Opening Balance ..	1,05,35	—2,41,55	—3,46,90	(A) Closing Balance ..	40,00	—20,39	—60,39
Grand Total ..	82,71,68	1,69,34,58	+86,62,90	Grand Total ..	82,71,68	1,69,34,58	+86,62,90

(A) Increase in the cash balance during the year —Rs.2,21,16.

Balances as a whole both Cash and Invested are dealt with in paragraph 12 of the Report.

IMPORTANT VARIATIONS FROM BUDGET ESTIMATES

Brief explanations of the more important variations from the Budget Estimates, both of receipts and disbursements, as exhibited in the foregoing statement, are given below:—

I.—REVENUE.

RECEIPTS.

Rise in Revenue.

IV.—Taxes on Income other than Corporation Tax(+*55,09*)—Larger receipts on account of share of net proceeds of income tax assigned to Provinces (43,70) and taxes on agricultural income (12,95); partly counterbalanced by larger refunds (1,56).

VIII.—Provincial Excise (+*33,90*).—Mainly larger receipts of share of excise duty assigned to Provinces (31,05), larger realisations from (i) wines and spirits (1,77), (ii) country spirits (1,57), (iii) commercial spirits (31), larger receipts for services rendered (10) and smaller refunds (7); partly counterbalanced by smaller realisations from (i) hemp and other drugs (56), (ii) opium (18), malt liquors (15) and smaller realisation of fees, fines, etc. (9).

IX.—Stamps (+*15,96*).—Larger sale of non-judicial stamps due to larger transactions involving immovable properties (8,53), larger Court fees realised in stamps (7,87), larger realisations from judicial stamps due to increase in the volume of litigation (2,33) and larger realisation from fines and penalties (3); partly counterbalanced by non-realisation of duty on bills of exchange, cheques and other commercial documents (1,60), smaller realisation of duty on impressing documents (64), larger refunds as a result of larger sale of stamps (51) and smaller miscellaneous receipts (5).

X.—Forests (+*9,70*).—Better realisations from timber and other forest produce due to increase in price (10,71), larger receipts under miscellaneous (3,53) and larger receipts from drift and waif wood and confiscated forest produce (27); partly counterbalanced by larger refunds to the owners of private forests (4,81).

XI.—Registration (+*9,83*).—Mainly larger realisation of fees due to enhancement of registration fees (8,83), larger miscellaneous receipts (89) and larger realisations of fees for copies of registered documents (13); partly counterbalanced by larger refunds (3).

XII.—Receipts under Motor Vehicles Act (+*2,51*).—Larger receipts due to enhancements of taxes under (i) the Provincial Motor Vehicles Taxation Act (2,72) and (ii) Motor Vehicle Act. 1939 (84); partly counterbalanced by smaller realisation of fees and other receipts (1,05).

Civil Works and Miscellaneous Public Improvements (+*16,67*).—This is made up of the following variations:—

(*i*) *XXXIX.—Civil Works* (+*14,71*).—Larger subventions from the Central Road Fund (25,11), larger miscellaneous receipts (6,34) and improved collection of rent on Government buildings (4,94); partly counterbalanced by smaller recoveries of expenditure incurred on the requisitioned and other buildings (21,10), smaller ferry receipts (31), larger refunds than anticipated (15) and smaller collection of tolls on roads (12).

(*ii*) *XLI.—Receipts from Electricity Schemes* (+*1,96*).—Post-budget decision to exhibit the receipts from the various Electricity Schemes under this head.

Contributions and Miscallaneous adjustments between Central and Provincial Governments (+*60,12*).—This is made up of the following variations:—

XLIX—Grants-in-aid from the Central Government (+*60,00*).—Grants-in-aid received from the Central Government for test-relief purposes.

L—Misclleaneous Adjustments between Central and Provincial Governments (+*12*).—Mainly larger receipts on account of reimbursement, by the Central Government, of fees collected on licences under the Petroleum and Explosive Acts, for agency work done by the Government of East Bengal.

Fall in Revenue.

I—Customs (—*99,75*).—Smaller realisation of export duty on Jute due to reduction in the rate of duty as a result of decrease in the volume of export due to trade slump.

IVA—Sales Tax (—*1,27,00*)—Mainly smaller share of net proceeds of sales tax assigned to Provinces.

VII—Land Revenue (—*1,09,82*).—Mainly smaller collection from properties acquired under East Bengal Act XXVIII of 1951 due to general economic depression (1,27,40), smaller collection of rates and cesses on lands (11,00) and smaller recoveries on account of Survey and Settlement charges (7,52); partly counterbalanced by larger receipts from miscellaneous sources (11,62), sale of Government Estates (12,96), increase in the collection of ordinary revenue from Government Estates (8,99), better realisation of rent, etc., of fisheries (1,12), larger collection of payments for services rendered (83), better realisation from sale proceeds of waste lands and redemption of land tax (10) and smaller refunds (5).

XIII—Other Taxes and Duties (—*8,28*).—Mainly non-receipt of share from the Central Government of net proceeds under Motor Spirit Sales Taxation Act, 1941, (8,00), smaller receipts under (i) East Bengal Jute Dealers' Registration Ordinance Act due to non-issue of licences to jute dealers in border areas (3,89), (ii) Bengal Finance (Sales Tax) Act, 1941 (48), (iii) Bengal Electricity Duty Act 1935 (22) and (iv) Bengal Raw Jute Taxation Act, 1941 (7); partly counterbalanced by larger realisation under East Bengal Finance Act, 1950 (2,40), better realisation of Entertainment Tax (1,66) and smaller refunds (33).

Irrigation (—*50*).—Mainly increased working expenses for Navigation, Embankment and Drainage Works under major head XVII—Irrigation, etc. (1,72); partly counterbalanced by larger collection of tolls than anticipated under head XVIII—Irrigation, etc. (1,11) and larger direct receipts under XVII—Irrigation etc., as a result of growth in traffic in the Madaripur Beel Route (11).

Debt Services (—*85*).—Mainly smaller realisation of interest on loans and advances granted by Provincial Government due to the effect of flood (2,83) and smaller realisation of interest on Irrigation capital outlay incurred before 1st April 1937(7); partly counterbalanced by larger realisation of interest on arrears of revenue (1,79) and larger miscellaneous receipts (27).

Civil Administration (—*2,86,82*).—The decrease is the net effect of the decreases and increases under the components as detailed below:—

Decreases.

(*i*) *XXI—Administration of Justice* (—*7*).—Smaller realisation of fees, fines and forfeitures (1,16); partly counterbalanced by larger sale proceeds of unclaimed and escheated property (1,01) and smaller refunds (8).

(*ii*) *XXII—Jails and Convict Settlements* (*—2,23*).—Mainly smaller realisation from jail manufactures due to lesser demand for jail products.

(*iii*) *XXIII—Police* (*—3,85*).—Mainly lesser recoveries from the Railway administration on account of proportionate share of rationed articles supplied to Railway police at concessional rates consequent on reduction in the Railway police (2,48), lesser realisation of fees, fines and forfeitures due to remission of punitive tax imposed in certain areas (1,98), smaller recoveries from the Port Fund Chittagong towards the cost of Port police (1,17) and larger refunds (14); partly counterbalanced by larger cash receipts under the Arms Act, (84), larger recoveries of overpayments (56) and larger receipts from the State Bank of Pakistan, Dacca, for cost of police supplied to them (52).

(*iv*) *XXVI—Education* (*—1,33,65*).—Mainly smaller receipts of Central Government grants for Social Uplift Schemes (1,39,32); partly counterbalanced by larger receipts under "Miscellaneous" (4,43), larger realisation of fees from Government Arts Colleges (48), larger receipts of the East Bengal Secondary Education Board (33), larger realisation of fees from Government Secondary Schools (21), Government Professional Colleges (13) and Government Special Schools (10).

(v) *XXVII—Medical* (*—1,02,00*).—Mainly smaller receipts of Central Government grants for Social Uplift Schemes (1,04,74), transfer of receipts on account of thana and rural dispensaries to the head "XXVIII—Public Health" (2,16), smaller receipts from provincialised Sadar and Sub-divisional Hospitals (1,77), larger refunds (46) and smaller sale of medicines (32); partly counterbalanced by larger realisation of contributions (5,31), larger miscellaneous receipts (1,03), larger realisation of fees from Medical Schools and College (72), more hospital receipts (37) and unanticipated receipts in England(3).

(*vi*) *XXVIII—Public Healh* (*—36,65*).—Smaller receipts of grants from the Central Government for Social Uplift Schemes (41,91) and non-realisation of payments for services rendered (25); partly counterbalanced by larger receipts under miscellaneous (5,32), larger sale proceeds of Sera and Vaccines (14) and more receipts under recoveries of overpayments (5).

(*vii*) *XXIX—Agriculture* (*—8,79*).—Smaller agricultural receipts due to restriction on the cultivation of jute and consequential fall in the collection of jute licence fees.

(*viii*) *XXX—Veterinary* (*—16*).—Mainly smaller receipts of countributions from the Centre on account of certain Schemes (20); partly counterbalanced by larger collections for services rendered (4).

(*ix*) *XXXI—Co-operation* (*—1*).—Mainly larger receipts under "Miscellaneous" (10) and absence of recoveries of overpayments (2); partly counterbalanced by larger realisation of audit fees due to increase in working capital of the societies (11).

(*X*) *XXXVI—Miscellaneous Departments*(*—6*).—Smaller realisation of fees for the inspection of steam boilers (8) and smaller collection of examination fees (7); partly counterbalanced by unanticipated receipts under "Miscellaneous" (4), better realisation of fees for registration of Trade Unions (3) and for Administration of Partnership Act, 1932 (2).

Increases.

XXIV—Ports and Pilotage (*+66*).—Larger realisation of Survey fees (63) and Inland registration fees (3).

Miscellaneous (—*5,06*).—The variation is the net result of variations under the following heads.

(*i*) *XLIV.—Receipts-in-aid of Superannuation* (—*1*).—Larger receiption account of credit of past Government contributions to the Contributory Provident Fund accounts of some employees since absorbed in pensionable posts (31); partly counterbalanced by smaller receipts of contributions for pensions and gratuities (30).

(*ii*) *XLV.—Stationery and Printing* (+*10,40*).—Mainly larger realisations from the sale of plain paper used with stamps due to enhancement in the price of paper (6,45), larger "Other press receipts" due to more printing works done for other Governments (3,57) and increased sale of gazettes and other Government publications (37).

(*iii*) *XLVI.—Miscellaneous* (—*15,45*).—Mainly smaller receipts under "Miscellaneous" (22,02), larger refunds (1,16), smaller realisation of (i) fees, fines and forfeitures (62) (ii) Audit fees (44) and (iii) rents, rates and taxes (23); partly counterbalanced by larger recoveries of overpayments (2,99), larger collection of payments for services rendered (2,14), gain by exchange on local transactions (1,57), larger realisations from unclaimed deposits (1,26), better receipts on account of share from mines and oil fields (60), better realisation from (i) sale of old stores and materials (27) and (ii) sale of land and houses, etc. (19).

L. I.—Extraordinary Receipts (—*4,97*).—Mainly due to the East Bengal licensed Warehouse and Fire Brigade Bill, 1949, having not been passed into Act.

EXPENDITURE.

Increase in Expenditure.

4.—Taxes on Income other than Corporation Tax (+*11*).—Mainly due to the retention of temporary staff for collection of Agricultural Income tax necessitated by increase in work.

10.—Forest (+*18*).—Smaller recoveries from other Governments, Departments, etc. due to lesser supply of timber by purchase from trade (19,95), larger extraction of timber by departmental operation (30), larger miscellaneous contingent expenditure (13), construction of a hostel for the students of the East Pakistan Forest Institute (8) and entertaintment of additional staff due to increased work (5); partly counterbalanced by smaller expenditure due to the supply of a smaller quantity of timber to East Bengal Railways (16,81), lesser supply of timber by purchase from trade (2,02), curtailment and postponement of expenditure on constructions, etc. as a measure of economy (72), payment of rents, rates and taxes at lower rates due to acquisition (33), non-receipt of debits for two jeeps purchased for the Department (17) and non-receipt and non-adjustment of debits for the construction of the Divisional Office at Cox's Bazar and the twin Bungalow at Chittagong (15), non-payment for the supplies of timber for want of receipted provisional inspection notes from East Bengal Railways (13).

11.—Registration (+*2,26*).—Mainly payment of arrears of pay and allowances due to revision of the pay scales (2,00), larger payment of House rent (16) and continuance of certain temporary posts for a longer period than anticipated (8).

13.—Other Taxes and Duties (+51).—Mainly non-recovery of establishment charges from other Governments, Departments, etc.

Debt Services (+2,86).—Mainly larger interest charges due to heavier drawal of Ways and Means advances from the State Bank (17,48) and larger incidental charges in connection with the floating of 3½ per cent. East Bengal loan 1960, (2,50); partly counterbalanced by smaller payment of interest on loans from the Central Government due to postponement of payment of interest charges on the loans of Rs.4,57 lakhs (9,07), interest transferred to a Commercial Department for which no provision was made (7,61), smaller interest charges on State Provident Funds due to decrease in balances (31) and non-payment of any discount on treasury bills due to their non-issue during the year (13).

Civil Works and Miscellaneous Public Improvements (+2,08,89).—

50.—Civil Works (+2,08,89).—Mainly execution of more works than anticipated (2,51,87); partly counterbalanced by curtailment of expenditure as a measure of economy (21,72), transfer of *pro-rata* establishment, etc. charges to the heads "63-B", "80" and "81" (19,32) and larger recoveries for more works done for other Departments, etc. (1,97).

Decrease in Expenditure.

7.—Land Revenue (—76,41).—Mainly non-payment of compensation for acquisition of properties under East Bengal Act XXVIII of 1951 for want of verification of claims (58,75), postponement of settlement operations in Districts of Faridpur, Rangpur and Dinajpur (20,23), non-payment of dearness allowances to the old employees of the ex-proprietors absorved in the new establishment (7,57), curtailment of expenditure as a measure of economy (5,67), entertainment of extra staff for increased work (1,06), smaller expenditure due to acquisition of a large number of estates (51), non-payment of establishment charges to other Governments, Departments against unnecessary provision (32), lesser number of claims for assignments and compensations (25), smaller expenditure under Survey Settlement and Record Operations due to transfer of some officers drawing higher rates of pay from the Department (23); partly counterbalanced by larger payment of compensations to local bodies in lieu of cesses from acquired estates (12,59), smaller recoveries due to acquisitoin of a large number of attached estates (2,39), due to the filing of a larger number of law suits against the ex-proprietors for the recovery of Government dues (2,13) and opening of a Settlement training centre for Settlement Officers and Kanungoes (1,07).

8.—Provincial Excise (—73).—Mainly smaller purchases of opium as a measure of economy (50) and postponement of payment of sales tax and customs duty on Indian opium for want of adequate funds to cover the entire expenditure (26); partly counterbalanced by larger establishment charges (3).

9.—Stamps (—73).—Mainly non-acceptance of debits by the Department on account of cost of stamps supplied from the Central Stamps Stores pending settlement of dispute with the Central Government about the maintenance charges of Reserve Stamp Depot (3,00) and readjustment of certain debits adjusted in excess in the accounts for 1949-50 (3); partly set off by larger payments of discount to stamp vendors on larger sale of stamps (2,28) and adjustment of debit for the issue of stamps to the Local Officers on Railway Credit notes (2.)

Irrigation.

17.—Interest on Works for which Capital Accounts are kept (+*7,54*).
18.—Other Revenue Expenditure financed from ordinary Revenues. (—*39,21*) } (—*31,67*)

Mainly non-adjustment of cost of materials within the year (22,32), transfer of *pro-rata* establishment, etc. charges to the major heads "XVII—*Deduct*—Working Expenses", "63-B." and "68" (9,64), fewer Emergency Irrigation Works (5,47), fewer repair works due to financial stringency (2,01), non-payment of cost of land, etc. (1,49), post-budget decision to slow down survey work due to financial strigency (1,09), larger recoveries due to carrying out of more works under the Drainage Act (58), absence of expenditure under "Reserve for maintenance and Repairs" (50), smaller establishment charges (43), non-execution of work for the improvement of the Dhurang Khal (29) and non-receipt of certain furniture within the year (10); partly counterbalanced by larger payment of interest charges on Irrigation capital outlay (7,54) and lesser recoveries from the Central Government on account of Emergency Irrigation Works (4,74).

Civil Administration (—*82,41*).—The decrease is the net result of the decreases and increases under the components as detailed below:—

Decreases.

(*i*) *25—General Administration* (—*55*).—Curtailment of expenditure as a measure of economy (9,20), shorter duration of Assembly Sessions (1,00), smaller expenditure on salaries and establishment of the High Commissioner in England (29) and non-utilization of the provision for grants in full by the Honourable Ministers (25); partly counterbalanced by larger expenditure under "Miscellaneous" (5,41), larger expenditure on allownaces, honoraria and contingencies under Civil Secretariat (2,06), unnecessary provision for recoveries of establishment charges (77), larger expenditure on elections for legislature (71), expenditure on elections in the Chittagong Hill Tracts not originally provided for (69) and larger expenditure on work connected with rehabilitation programme due to increased test-relief works (55).

(*ii*) *27.—Administration of Justice* (—*1,40*).—Unnecessary budget provisions under Civil and Session Courts due to overestimation (2,33), lesser expenditure on pay of officers under High Court (37) and smaller payments in England due to lesser number of judicial officers visiting the country (8); partly set off by larger payments to jurors, assessors and witnesses due to larger number of session cases (1,04), larger contingent expenditure in the High Court (17) and payment of old outstanding fee bills of Government and other pleaders not provided for (17).

(*iii*) *29.—Police*(—*36,26*).—Mainly larger recoveries from the Central Government on account of (*i*) East Pakistan Rifles (22,69) and (*ii*) Border Police (17,47), curtailment of expenditure under District Executive Force as a measure of economy (15,49), smaller expenditure due to withdrawal of bridge guards and Railway Police (13,61), lesser purchases of prefabricated steel structure for departmental works due to non-availability of foreign exchange (9,94), abolition of the posts of the liaison staff with the Army as a measure of economy (4,50), non-availability of Wireless sets (2,17) and clothing equipments (1,13); partly counterbalanced by larger expenditure on the Ansar Organisation (33,29), smaller recoveries from the Railway Department as a result of withdrawal of the Railway Armed Police (10,50), larger expenditure on East Pakistan Rifles (3,74), smaller recoveries from the Central Government on account of the

Criminal Investigation Department (3,10) and increased expenditure on wireless sets and clothing equipments (11).

(*iv*) *30.—Ports and Pilotage* (*—2,15*).—Mainly curtailment of expenditure as a measure of economy (1,16), larger recoveries for the increase in the volume of work done by the Government Dockyard (1,11), smaller establishment and other charges due to one Launch having remained out of Commission (6) and smaller expenditure on scholarships (3); partly counterbalanced by larger payment to Nautical Surveyor, Mercantile Marine Department, for the Administration of Inland mechanically propelled vessels (12) and post-budget appointment of Deputy Marine Superintendent in the Government Dockyard (10).

(*v*) *37.—Education* (*—14,35*).—Mainly smaller payments of additional grants to local bodies for Primary Education for want of sanctions from Government (15,54), abandonment of the Scheme for training of candidates for various examinations for higher services (29), non-receipt of debit on account of contributions payable to the Government of Bihar for maintenance of youthful offenders in the Hazaribagh Reformatory School (22), non-appointment of the Physical Directress during the year (19) and smaller direct grants to non-Government Special Schools (18); partly counterbalanced by larger expenditure on the conveyance of Girls Students (77), post-budget decision for enhancement of grants to Dacca University (43), larger direct grants to Girls Primary Schools due to introduction of free and compulsory Education Scheme in the Province (32), larger expenditure on (i) Arts Colleges (30) and (ii) Professional Colleges (25).

(*vi*) *38.—Medical* (*—2,66*).—Mainly non-purchase of Medical Stores direct from the United Kingdom (4,63), non-receipt of the supply of medical stores for the Provincialised Hospitals (1,13) and non-payment of grants to certain Khasmahal dispensaries (24); partly counterbalanced by drawal of arrears of pay, etc. at increased rates due to refixation of pay in the revised scales (2,78), larger purchases of Medical Stores (29), payment of rents, rates, etc. of the Medical Colleges and Schools at enhanced rates (18) and payment of scholarships to the students of the Medical School at Rajshahi (8).

(*vii*) *39.—Public Health* (*—9,31*).—Mainly payment of smaller grants for Public Health purposes as a measure of economy (4,10), adjustment of credits for work done in the previous years on behalf of the Communication and Buildings Department as a reduction of expenditure under Works (1,97), non-functioning of the national malaria control scheme in full (1,27), non-payment of cost of D.D.T. during the year (86), non-appointment of staff under the scheme of epidemic control (50), non-supply of paludrine by the Central Medical Stores (44), smaller grants to Municipalities in connection with epidemic control (30), non-maintenance of Kala-Azar Centres (22) and smaller expenditure on travelling allowance due to lesser number of tours (21); partly set off by entertainment of additional staff in the Engineering Branch for increased work (39) and purchases of glass ampoules and tubes for the manufacture of vaccines (24).

(*viii*) *40.—Agriculture* (*—13,58*).—Mainly curtailment of expenditure as a measure of economy (12,15), smaller expenditure on account of cost of seeds under Grow More Food Schemes (7,60), smaller expenditure on Agricultural Experiments and Research (24) and smaller establishment charges paid to other Governments, Departments, etc. (53); partly counterbalanced by drawal of pay at increased rates (3,48), smaller recoveries from the Central Government on account of Grow More Food Schemes (2,10), purchase and installation of gas plant at the Agricultural Institute (58), larger expenditure in the Farms due to

increase in the wages of the labourers (38), more expenditure due to reorganisation of the Directorate of Agriculture (22), replacement of old and unserviceable machineries and bullocks of the Dacca Farm (13) and repairs of old and wornout structures of the Dacca Farm (8).

(*ix*) *42.—Co-operation* (*—1,23*).—Mainly curtailment of expenditure as a measure of economy (1,56); partly set off by drawal of arrears of pay at the revised rates (36).

(*x*) *43.—Industries* (*—2,35*).—Mainly curtailment of expenditure as a measure of economy (2,34) and non-sanction of free grants to the Artisans due to non-receipt of applications (15); partly set off by payment of arrears of pay in the prescribed scales due to refixation (17).

(*xi*) *47.—Miscellaneous Departments* (*—86*).—Non-payment of the share of contribution in full to the Central Government for the maintenance of the Employment Exchanges in East Bengal due to financial stringency (79), curtailment of expenditure as a measure of economy (18) and vacant posts of Inspector of Factories due to non-availability of a suitable candidate (12); partly set off by drawal of arrears of pay with increments in the revised scales (23).

Increases.

(*i*) *28.—Jails and Convict Settlements* (*+31*).—Mainly smaller recoveries on account of cost of basic rations supplied from jail stock (3,41), larger purchase of raw materials for jail production (2,51), entertainment of extra staff due to increase in Jail population (54) and conversion of Comilla District Jail into a Central Jail (6); partly counterbalanced by smaller contingent expenditure in the Jails (5,33) and larger recoveries for larger supplies of Jail made goods (90).

(*ii*) *41.—Veterinary* (*+1,98*).—Mainly purchases of a number of incubators (1,07), larger expenditure in England (38), payment of arrears due to refixation of pay in the revised scales (37), adjustment of payments made to a departmental trainee by the Embassy in U. S. A. (17), larger contingent expenditure under Hospitals and Dispensaries due to Khulna flood (15); partly counterbalanced by saving due to vacant posts (18).

Miscellaneous (*—15,04*).—Variations under its components are detailed below :—

(*i*) *54.—Famine* (*+17,95*).—Mainly due to test-relief work on a larger scale (20,37) and distribution of free rice and cheap grains on a larger scale in the scarcity districts (32) ; partly counterbalanced by smaller expenditure due to abandonment of certain orphanage schemes by Government (1,05), larger recoveries due to larger distribution of cheap grains (99), curtailment of expenditure in connection with rehabilitation programme as a measure of economy (64) and smaller expenditure on establishment charges in connection with Famine Relief (9).

(*ii*) *55.—Superannuation Allowances and Pensions* (*—18*).—Smaller payments in England (99); partly counterbalanced by larger payments of superannuation and retired allowances (81).

(*iii*) *56.—Stationery and Printing* (*—12,28*).—Mainly smaller supply of stationery articles by the Central Stationery Office (15,75), non-payment of cost of printing ink for want of sanction of Government (16) and vacant posts in the Government Press (15); partly counterbalanced by larger expenditure on contingencies and

overtime allowances in connection with the General Elections (1,13), inadequate budget provision (70), payment of arrear electricity charges (55), payment of outstanding bills for printing work done in private presses (44), payment of a larger amount of discount on larger sale of plain paper used with stamps (42), larger purchases of stores from the United Kingdom (36) and larger purchases of plain paper used with stamps (21).

(*iv*) *57.—Miscellaneous (—20,53).*—Mainly non-implementation of certain rehabilitation Schemes due to technical difficulties (1,33,94), curtailment of expenditure in connection with rehabilitation schemes as a measure of economy (22,75), smaller contributions to local bodies due to the acquisition of a large number of Estates (6,24), non-establishment of Improvement Trust due to non-completion of the preliminaries (5,00), lesser contribution to local bodies due to lesser collection of Public Works cess and fines under the Cess Act (2,81), lesser contribution due to lesser realisation of ferry receipts under the Bengal Ferries Act (1,67), smaller augmentation grants to District Boards on account of financial stringency (1,20), smaller expenditure than anticipated under Miscellaneous and Unforeseen charges (37), smaller number of claims for lapsed land lord's fees under the Bengal Tenancy Act (25) and petty variations (19); partly counterbalanced by non-receipt of credits from the Central Government on account of expenditure incurred in connection with (*i*) riots (1,50,00) and (*ii*) Special Commissions of Enquiry (2,29), drawal of Augmentation grant by Bakerganj District Board without authorities from Government (71), payment of arrear lapsed landlords fees and landlord transfer fees for the years 1947-48 to 1952-53 to the Bakerganj District Board (33), irrecoverable temporary loans and advances written off (32), larger payment of contributions under the cattle tresspass Act (15), larger payments under the Cruelty to Animals Act due to better realisations (8) and larger contributions to the Prvincial Sailors, Soldiers and Airmen's Board owing to misapprehensions (5).

63.—Extraordinary charges (—50,13).—Smaller loss on sale of subsidised food due to revision of the scales of ration (28,23), abolition of extra Police Force as a measure of economy (14,82), smaller loss on sale of subsidised food due to (i) reduction of the Police Force (6,17) and (ii) withdrawal of the scheme of supply of ration to Inspectors of Police at concession rates (2,14), non-availability of medical equipments from the Central Medical Stores (54), vacant pos s in the Fire Fighting Organisation (28) and economy in expenditure on Civil Transports (18); parly counterbalanced by payments of arrears for equipment purchased from abroad for the expansion of Fire Fighting Organisation (1,53), cost of steel helmets purchased from Hongkong for Civil Defence purposes (51) and absence of recoveries from theCentral Government for the extra staff of the Defence Branch of the Home Department, etc. (19).

63-B.—Development (—3,83,09).—Non-implementation, for want of timely sanction of certain Social Uplift Schemes in connection with Education (1,69,62) and Medical (1,06,89), non-completion of the buildings of the combined Public Health Laboratory, Maternity and Child Welfare Centre and T. B. Hospital due to non-availability of building materials (49,05), non-purchase of the requisite number of batteries for the operation of the radio sets under the Community Listening Radio Scheme (23,50), non-execution of certain Development Schemes under Civil Works (15,99), curtailment of expenditure in connection with development of Forests as a measure of economy (7,21), non-drawal of grants under Education by certain Districts School Boards for the payment of increased salaries to the Primary School teachers (6,62), non-receipt of debits for materials purchased from abroad for the Ahsanullah Engineering College (3,80), transfer and adjustment of expenditure on account of expansion and reorganisation of

the East Pakistan Veterinary College under the head "82.-Capital accounts etc,"(3,59) transfer and exhibition of expenditure on account of Electricity Development under the head "52-A.—Other Revenue Expenditure connected with Electricity Schemes" (3,25), non-receipt and non-adjustment of debits on account of contour Survey from the Survey of Pakistan (3,21), cancellation of supply orders for Medical Stores owing to late receipt of sanction (2,91), non-payment of land compensation pending preparation of assessment rolls (2,53), non-execution of the Scheme of construction of Hydraulic Research Institute for want of timely adminsitrative approval (1,96), postponement of the establishment of Agricultural Demonstration Centres (1,50), non-receipt of scientific equipments, etc. from abroad for certain non-Government Colleges under Social Uplift Schemes (1,46), non-construction of certain toll offices in the Dakatia and Taltola Khals (1,20), non-implementation of poultry extension scheme (1,00), non-availability of equipments for Plant Protection and Horticultural Schemes (64), non-establishment of salvage farm (50), non-availability of materials in connection with Veterinary Schemes (34), non-drawal of pay of some teachers under Free and Compulsory Primary Education Scheme (30) and non-adjustment of debits for Ramna Sewerage Scheme (16); partly counterbalanced by construction of some portion of T. B. Hospital buildings towards the later part of the year (11,30), execution of Rural Water Supply Scheme not provided for (6,85), payment of outstanding liabilities of the Rural Water Supply Scheme not provided for (4,97), adjustment of *pro-rata* establishment, etc. charges from the major heads "18" and "50" (63) and larger expenditure on purchase of equipments for improvement of Veterinary education in the Province (39).

Capital Expenditure within the Revenue Account (— *4,86*).—Mainly smaller number of cases of commutation of pensions.

II.—CAPITAL.

Increase in Expenditure.

65.—Capital Outlay on Forests (+9).—Expenditure on the extraction of timber from Chittagong Hill Tracts with the assistance of the International Co-operation Administration.

70.—Capital Outlay on Improvement of Public Health (+*3,49*).—Expenditure on the implementation of the sewereage extension Scheme in the old Dacca town originally provided for under "39—Public Health".

71.—Capital Outlay on Schemes of Agricultural Improvement and Research (+*5,33*).—Due to establishment of some new farms for Power Pump and Mechanical Cultivation and procurement of some tractors (21,38); partly counterbalanced by non-availability of the requisite spare parts for tractors and Power Pump during the year (8,05), larger recoveries from the Government of Pakistan on account of the Schemes for Power Pump and Mechanical Cultivation (5,19) and curtailment of expenditure on Seed Improvement Operation Schemes on account of financial stringency (2,81).

73.—Capital Outlay on Ports (+*93*).—Mainly construction of the Power House in the Government Dockyard, Narayanganj (1,08); partly set off by curtailment of expenditure on buildings, repairs and outfit of launches as a measure of economy (16).

80.—Town Development Schemes (+*26,00*).—Mainly implementation of the Town Development Schemes and exhibition of the expenditure under this head instead of under the head "81—Civil Works, etc."

81.—Capital Accounts of Civil Works Outside the Revenue Account (+1,85,07).— Larger expenditure under "Stock and Suspense" (2,41,21), absence of recoveries on account of strategic roads (40,00), transfer of *pro-rata* establishment, etc. charges, not provided for (17,30) and larger expenditure on tools and plant (2,51) ; partly set off by transfer of expenditure on account of Town Development Schemes to the new head "80—Town Development Schemes" (1,15,55) and slow progress of work in connection with construction of roads due to late receipt of loans from the Central Government (40).

81-A.—Capital Outlay on Electricity Schemes (+52,36).—Expenditure in connection with the implementation of the various Electricity Schemes financed from Development loan.

82.—Capital Account of Other Provincial Works Outside the Revenue Account (+6,39).—Expenditure on account of expansion and reorganisation of the East Pakistan Veterinary College transferred from the head "63-B.—Development", etc. (8,23) and payments for Aircrafts purchased during the year 1952-53 (52) ; partly set off by smaller expenditure on the purchase of equipment, etc. for the Aircrafts and Government Vehicles Workshops and Works as a measure of economy (2,37).

84.—Capital Outlay on Printing Presses (+1,81).—Larger purchases of machineries and equipments for the Government Press (2,19), unanticipated payments of customs duty and sales tax on the machineries and equipments (1,04) and installation of machineries (58); partly set off by transfer and adjustment of expenditure on account of machinery and equipment for the Drawing Office Press under the head "7—Land Revenue" (2,00).

85-A.—Capital Outlay on Provincial Schemes of State Trading (+1,74,99).— Smaller receipts and recoveries due to lesser off takes of grains (5,52,42), smaller recoveries on account of ration supplied to the Police Force and the Civic Guards due to revision in the scales of ration and withdrawal of concession from Inspectors of Police (36,53), higher cost of machineries and spare parts purchased for the Flour Mills (5,77) and smaller recoveries on account of standard cloth due to non-disposal of the stock in full (2,06) ; partly counterbalanced by smaller expenditure on procurement of grains on the basis of the revised programme of Government (2,15,50), larger receipts and recoveries from other miscellaneous schemes due to larger off takes (1,65,79), revision in the scales of ration to the Police Force and Civic Guards and withdrawal of supply of ration at concession rates to Police Inspectors (22,50), non-payment of the arrears of pay, etc., in the revised scales in some cases due to non-fixation of pay (17,11) and non-receipt of stores from the United Kingdom to the full extent (89).

90.—Provincial Miscellaneous Investment (+33,50).—Late decision of Government to adjust the Government investment in the share capital of the Dacca Electricity Development Company Ltd. under this head.

Decrease in Expenditure.

68.—Construction of Irrigation, Navigation, Embankment and Drainage Works (—20,18).—Mainly non-purchase of generating sets owing to foreign exchange difficulties (1,00,00), non-construction of the different power tunnels,(83,00), absence of expenditure on accouut of tools and plant (23,00), non-completion of divertion channel due to labour riots (20,08), omission to provide for recoveries (8,00), non-receipt of supply of earth moving equipment from the Director General of Supplies (2,62), transfer of expenditure on account of establishment to the head

"Works" (2,31), delay in the appointment of staff due to non-receipt of administrative sanction (1,26) and unanticipated recoveries (42); partly counterbalanced by larger expenditure on works (1,26,63), larger expenditure under suspense due to post-budget decision to maintain stock of materials (54,56), post-budget decision to take up the Grow More Food Schemes (21,02), adjustment of *prorata* establishment, etc. charges not provided for (9,21), non-receipt of materials for construction of certain quarters (7,86) and appointment of larger number of technical officers at the fag end of the year (1,39).

72.—Capital Outlay on Industrial Development (—2,31,41).—Post-budget decision to transfer and exhibit expenditure on account of Rural Electrification Scheme and Thermo Electricity Schemes under the head "81-A—Capital Outlay on Electricity Schemes" (1,74,84), smaller expenditure on the Muslin Cotton Mills due to the transfer of control of the Mills to the Pakistan Industrial Development Corporation (55,72), non-arrival of Japanese technicians for the supervision of the construction of buildings, installation of machineries, etc. of the Muslin Cotton Mills and also non-recruitment of local staff (1,06) and smaller expenditure on reclamation of derelict water areas for the production of Fish due to the execution of the scheme on a smaller scale (11).

III.—DEBT.

Receipts.

Increases.

Permanent Debt (+3,34,14).—Raising of 3½% East Bengal Loan 1960 during the year.

Floating Debt (+12,92,00).—Larger Ways and Means Advances from the State Bank of Pakistan (14,25,87); partly set off by non-issue of Treasury Bills (1,00,00) and smaller Cash Credit Advances from the Imperial Bank of India and the National Bank of Pakistan (33,87).

Loans from the Central Government (+3,53,81).—Larger ordinary short term loans (6,98,00); partly set off by smaller loans for Development projects (2,46,19), non-drawal of loans for (i) meeting prepartition claims of the Pakistan Nationals (50,00) and (ii) resettlement of Mohajireen from India and returning Hindu migrants (48,00).

State Provident Funds (+6,58).—Larger realisation of subscriptions to the General Provident Fund (7,19); partly set off by smaller subscriptions to the Contributory Provident Fund (61).

Civil Deposits (+7,24,69).—Mainly larger receipts under (i) Personal Deposits (4,95,49), (ii) Public Works Deposits (1,58,56), (iii) Deposits for work done for Pakistan States, public bodies or Private individuals (58,93), (iv) Revenue Deposits (29,76) and (v) Rent Controller's deposits (1,13); partly counterbalanced by smaller (i) Criminal Courts' Deposits (11,02), (ii) Civil Courts' Deposits (6,41), (iii) Municipal taxes on Government residential buildings (1,00), (iv) Deposits on account of sale proceeds of Evacuees property (40) and (v) SecurityDeposits of purchasing agents of the Civil Supplies Department (38).

Loans and Advances by Provincial Governments (+81,81).—Mainly larger recoveries of Miscellaneous Loans and Advances (81,64), House Building Advances (1,52), Loans to District and other Local Fund Committees (46), Loans to Municipalities (33), Loans to Land holders and other Notabilities (5) and other Advances (4); partly counterbalanced by smaller recoveries of advances to cultivators (1,56), smaller recoveries under advances for purchase of Motor Conveyances (23), Advances under Special Laws (22), absence of recovery of Loans to Artisans (20) and smaller recoveries for the purchase of other conveyances (3).

Decreases.

Deposits of Local Funds (—35,34).—Smaller receipts under Local Board Funds, Education Funds and other Miscellaneous Funds (50,82); partly counterbalanced by larger receipts under (i) District Funds (10,39) and (ii) Municipal Funds (5,09).

Other Accounts (—1,83,77).—Smaller grants from the Central Government for Social Uplift Schemes (3,04,09) and absence of grant by the Central Government for Agricultural Research Scheme (59); partly set off by unanticipated subvention from the Special Fund for Rehabilitation of Refugees (45,40), larger grants from the Central Government for Development of Agriculture (29,04), larger subvention from the Central Road Fund (24,36), larger grants from the Central Government for Grow More Food Schemes (15,67) and grant from the Central Government for Village Aid Programme (6,44).

Advances not bearing Interest (—4,00).—Absence of receipts under Forest Advances (30,00), smaller transactions with the State Bank of Pakistan (1,56) and smaller recoveries of House Building Advances to Destitutes (1,00); partly set off by larger Objection Book Advances (26,31), unanticipated receipts in Accounts with the Government of India (2,09) and larger receipts under Permanent Advances (16).

Suspense (—18,67).—Due to decreases under (i) Suspense Accounts (50,20) and (ii) Departmental and Similar Accounts (3,39); partly set off by increases under Cheques and Bills (34,92).

Disbursements.

Increases.

Floating Debt (+16,02,98).—Larger repayments of Ways and Means Advances to the State Bank (14,25,87) and Cash Credit Advances to the Imperial Bank of India and the National Bank of Pakistan (3,17,11); partly set off by non-issue of Treasury Bills (1,00,00) and non-repayment of the loans obtained from the National Bank of Pakistan for small jute growers (40,00).

Civil Deposits (+5,52,88).—Mainly larger withdrawals under (i) Personal Deposits (5,14,98), (ii) Public Works Deposits (22,17), (iii) Revenue Deposits (15,28), (iv) Deposits for work done for Pakistan States, Public bodies or Private Individuals (9,70), (v) Criminal Courts Deposits (1,08), (vi) Deposits on account of cost price of Liquor, Ganja and Bhang (88) and (vii) Rent Controller's deposits (85); partly set off by smaller withdrawals from Civil Courts Deposits (11,02), non-withdrawals from the Deposits on account of Municipal taxes on Government residential buildings (1,00), Security deposits of purchasing agents of the Civil Supplies Department (3) and Forest Deposits (3).

Suspense (+1,41,30).—Increased transactions under (i) Suspense Accounts (1,00,52) and (ii) Cheques and Bills (47,65); partly set off by smaller transactions under Departmental and similar Accounts (6,87).

Decreases.

Loans from the Central Government (—29,23).—Smaller repayments of loans from the Central Government than estimated.

State Provident Funds (—*31*).—Smaller withdrawal under General Provident Fund (79); partly set off by larger withdrawals under Contributory Provident Fund (48).

Deposits of Local Funds (—*20,34*).—Smaller withdrawals from the Education Funds (15,61), District Funds (3,76), Local Board Funds (70) and Municipal Funds (67); partly set off by larger withdrawals from other Miscellaneous Funds (36) and Union Funds (4).

Other Accounts (—*2,74,35*).—Mainly smaller grants from the Central Government for Social Uplift Schemes (3,08,21) and non-drawal of grants from the Central Government for Agricultural Research Scheme (59); partly set off by larger subventions from the Central Road Fund (25,11), larger drawal of grants from the Central Government for Grow More Food Schemes (6,10) and larger grants from the Central Government for Rehabilitation of Refugees (3,25).

Advances not bearing Interest (—*5,84*).—Absence of transactions under (i) Forest Advances (30,00), (ii) Public Works Advances (4,00), smaller transactions with the State Bank of Pakistan (1,77) and non-payment of Special Advances (1,00); partly counterbalanced by larger transactions under (i) Objection Book Advances (30,07), (ii) Accounts with the Government of India (42), (iii) Accounts with the Government of Burma (29) and (iv) Permanent Advances (15).

Loans and Advances by Provincial Governments (—*44,54*).—Smaller (i) Advances to cultivators (15,68), (ii) Miscellaneous Loans and Advances (8,17), (iii) House building Advances (6,22), (iv) Loans to Municipalities (6,05), (v) Advances under Special Laws (5,91), (vi) Advances for purchase of Motor Cars (1,21), (vii) Loans to District and other Local Fund Committees (1,00), (viii) Advances for purchase of other Conveyances (20) and (ix) non-drawal of loans by Artisans (10).

IV.—REMITTANCES.

Receipts (+*68,97,82*) *and Disbursements* (+*69,92,65*).—The transactions under these heads were not provided for in the budget estimates as in the previous years.

REVENUE POSITION OF GOVERNMENT.

General Remarks.

5. It will be seen from the summary of transactions in paragraph 4 that total receipts and total expenditure on Revenue Account during the year under report were 23,02,81 and 26,01,91 against the Budget Estimates of 27,42,08 and 30,32,19 respectively. The revenue deficit amounted to 2,99,10 as compared with 2,90,11 anticipated in the Budget. The increase in the amount of deficit of 8,99 over the Budget forecast was the result of net decreases in Revenue receipts of 4,39,27 and in Revenue expenditure of 4,30,28.

The decreases in the Revenue receipts were mainly due to appreciable decreases under Civil Administration (2,86,82), Sales Tax (1,27,00), Land Revenue (1,09,82) and Customs (99,75) and increases under Grants-in-aid from the Central Government (60,00), Taxes on Income other than Corporation Tax (55,09), Provincial Excise (33,90), Civil Works and Miscellaneous Public Improvements (16,67) and Stamps (15,96). The decrease under Civil Administration was mainly due to smaller grants from the Central Government for Social Uplift Schemes, under Sales Tax due to smaller share of net proceeds assigned to the Province, under Land Revenue due to general economic depression and under customs due to decrease in the volume of export of Jute and reduction in the rate of duty. The increase under Grants-in-aid from the Central Government was mainly due to larger amount of grant for test relief purposes, under Taxes on Income Other than Corporation Tax due to larger share of net proceeds of income tax assigned to the Province, under Provincial Excise due to the larger share of excise duty assigned to the Province, under Civil Works and Miscellaneous Public Improvements due to improvements in the collection of rent on Government buildings and under Stamps due tc larger sale of stamps.

On the expenditure side the smaller expenditure was broadly due to savings under Development (3,83,09), Land Revenue (76,41), Civil Administration (82,41), Extraordinary charges (50,13), Irrigation (31,67) and Miscellaneous (15,04) and excesses under Civil Works and Miscellaneous Public Improvements (2,08,89). The saving under Development was mainly due to non-implementation of certain Social Uplift Schemes for want of sanction or building materials, etc. under Land Revenue due to non-payment of compensations for acquisition of properties under East Bengal Act XXVIII of 1951, under Civil Administration due to curtailment of expenditure as a measure of economy, under Extraordinary Charges due to reduction in the scale of supply of subsidised food to certain Government employees, undei Irrigation due to lesser expenditure than anticipated and under Miscellaneous due to non-implementation of certain rehabilitation schemes owing to certain technical difficulties. The excess under Civil Works and Miscellaneous Public Improvements was mainly due to larger expenditure on road works.

Customs, Taxes on Income other than Corporation Tax, Sales Tax, Land Revenue, Provincial Excise and Stamps formed the principal sources of revenue and contributed 74 per cent. of the provincial revenue, while Customs alone contributed 17 per cent. The expenditure on Civil Administration amounted to 51 per cent. of the total expenditure on revenue account, while Civil Works and Miscellaneous together absorbed 21 per cent. The percentages of expenditure under these heads in the previous year were 56 and 13 respectively. The expenditure on development amounted to 14 per cent. against 15 per cent. in the preceding year.

Important variations both under Revenue and Expenditure are explained in paragraph 4.

CAPITAL OUTLAY OUTSIDE THE REVENUE ACCOUNT.

6. *Progressive Capital Outlay to end of the year.*—The following table shows a progressive account of the capital expenditure outside the revenue account of the Government of East Bengal up to the end of 1953-54.

Nature of Expenditure.	Expenditure up to 14th August, 1947.	Post-partition Expenditure up to 1952-53.	Expenditure during 1953-54.	Post-partition Expenditure up to 1953-54.	Total.
1	2	3	4	5	6
65.—Capital Outlay on Forests ..	..	..	9	9	..
68.—Construction of Irrigation, Navigation, Embankment and Drainage Works.	..	87,83	2,92,82	3,80,65	..
70.—Capital Outlay on Improvement of Public Health.	..	..	3,49	3,49	..
71.—Capital Outlay on Schemes of Agricultural Improvement and Research.	..	22,72	19,28	42,00	..
72.—Capital Outlay on Industrial Development.	..	1,08,29	11,18	1,19,47	..
73.—Capital Outlay on Ports ..	..	5,74	1,93	7,67	..
80.—Town Development Schemes ..	..	..	26,00	26,00	..
81.—Capital Account of Civil Works Outside the Revenue Account.	..	16,71,64	5,30,07	22,01,71	..
81-A.—Capital Outlay on Electricity Schemes.	..	..	52,36	52,36	..
82.—Capital Account of other Provincial Works Outside the Revenue Account.	..	19,45	9,61	29,06	..
84.—Capital Outlay on Printing Presses.	..	46,13	5,81	51,94	..
85A.—Capital Outlay on Provincial Schemes of State Trading.	..	3,10,81	1,78,17	4,88,98	..
90.—Provincial Miscellaneous Investment.	..	..	33,50	33,50	..
Total ..	..	22,72,61	11,64,31	34,36,92	..

Note.—Columns 2 and 6 of the table cannot be filled in as the accounts for the period from the 1st April, 1947 to 14th August, 1947, have not been finally closed by the Comptroller and Auditor General of India.

65.—*Capital Outlay on Forests.*—The head has been opened for the exhibition of expenditure in connection with the scheme of Mechanised Timber Extraction in the Chittagong Hill Tracts with the assistance of the International Co-operation Administration.

68.—*Construction of Irrigation, Navigation, Embankment and Drainage Works.*—The head has been opened for the exhibition of expenditure on the construction of Irrigation, Navigation, Embankment and Drainage Works financed from outside the Revenue Account. The total expenditure of 3,80,65 relates to productive works. The financial results of Irrigation work will be found in para. 7 on pages 26-27.

70.—*Capital Outlay on Improvement of Public Health.*—The head has been opened for the exhibition of expenditure on development projects relating to the Public Health Department.

71.—Capital Outlay on Schemes of Agricultural Improvement and Research.—The head has been opened for exhibition of expenditure on productive development projects relating to Agriculture, *viz.*, Seed Improvement Operation Schemes and Schemes of Power Pump and Mechanical Cultivation.

72.—Capital Outlay On Industrial Development.—The cost of productive schemes relating to Industrial Development has been taken to this Capital head. The schemes are (*i*) Rural Electrification Schemes and Thermo-Electricity Schemes, (*ii*) Reclamation of derelict water areas for production of fish and (*iii*) Schemes for Industrial Improvement. Expenditure on Rural Electrification and Thermo-Electricity Schemes has been exhibited separately with effect from 1953-54 under the head "*81-A*—Capital Outlay on Electricity Schemes."

73.—Capital Outlay on Ports.—The head has been opened for the exhibition of expenditure on the purchase of stores and other materials necessary for the improvement of the Narayanganj Dockyard.

80.—Town Development Schemes.—The head has been opened for the exhibition of expenditure separately on account of Town Planning Schemes. The expenditure under the head has been merged up to 1952-53 under "81—Capital Account of Civil Works outside theRevenue Account".

81.—Capital Account of Civil Works Outside the Revenue Account.—Expenditure under this head mainly represents outlay on the construction of office and residential accommodation necessitated by partition and on development of roads and residential and commercial areas. Such expenditure is incurred mostly on works which are not revenue producing except residential buildings for which rents are realised. Expenditure on Town Planning Schemes, has been exhibited separately with effect from 1953-54 under the head "80—Town Development Schemes."

81A.—Capital Outlay on Electricity Schemes.—The head has been opened for the exhibition of expenditure on various Electricity Schemes relating to the Commerce, Labour and Industries (Electricity) Department. The expenditure on these schemes has been booked up to 1952-53 under the head "72—Capital Outlay on Industrial Development".

82.—Capital Account of Other Provincial Works Outside the Revenue Account.—The head has been opened for the exhibition of expenditure on Aircrafts, Government Vehicles and Aircraft Workshops. Expenditure on expansion and reorganisation of the East Bengal Veterinary College has also been recorded under this head with effect from the year 1953-54.

84.—Capital Outlay on Printing Presses.—The head has been opened to exhibit expenditure on account of machinery and equipment, etc., required for the improvement of Government Presses.

85-A.—Capital Outlay on Provincial Schemes of State Trading.—The expenditure under this head represents the net outlay (expenditure *minus* receipts) on the purchase and distributions of foodgrains, textiles and other items in the province and on the establishment employed in connection therewith. The transactions under this head relate to—

(*i*) Grain Purchase Scheme.
(*ii*) Purchase and Distribution of Standard Cloth.
(*iii*) Construction of Boats.
(*iv*) Establishment of Flour Mills.
(*v*) Other Miscellaneous Schemes.

90.—Provincial Miscellaneous Investments.—The head has been opened for the exhibition of the Government Investments in the share capital of the Dacca Electricity Development Company Ltd.

Financial Results of Irrigation Works.

7. The abstract below showing the Capital and Revenue Accounts of all systems in a simp.e consolidated form brings out the financial results of all the Irrigation Works in the Province:—

Names of Projects.	Direct capital outlay.		Revenue receipts during 1953-54.			Direct working expenses during 1953-54.	Net revenue excluding interest.		Interest on capital.	Net profit or loss after meeting interest.	
	During 1953-54.	To end of 1953-54.	Direct revenue (Public Works receipts).	Portion of land revenue due to works.	Total revenue receipts.		Surplus of revenue over expenditure (+) or of expenditure over revenue (—).	Rate per cent. on capital outlay to end of the year.		Surplus of revenue over expenditure (+) or of expenditure over revenue (—).	Rate per cent. on capital outlay to end of the year.
1	2	3	4	5	6	7	8	9	10	11	12
A.—Irrigation Works.											
Productive—											
Karnafuli Multi-purpose project ..	1,34,67	2,20,79	..	..	..	..	..	..	4,41	—4,41	2·0
Ganges Kobadak Project ..	9,29	9,29	..	..	..	..	..	..	19	—19	2·0
Total A. ..	1,43,96	2,30,08	..	..	..	..	..	..	4,60	—4,60	..
B.—Navigation, Embankment and Drainage Works.—											
Productive—											
Dredger "Aminul Bahar" ..	58,95	58,99	..	..	..	49	—49	·8	1,18	—1,67	2·8

Dredger "Safinatul Hasan" ..	19,90	19,91	..	..	..	58	—58	2·9	40	—98	4·9
12" Suction Dredgers ..	56,10	56,13	..	..	..	2,53	—2,53	4·5	1,12	—3,65	6·5
Baby Dredgers ..	3	1,66	..	..	..	5	—5	3·0	3	—8	4·8
Grow More Food Schemes ..	13,88	13,88	..	..	..	..	..	..	28	—28	2·0
Unproductive—											
Calcutta and Eastern Canals ..	..	48,14	36	..	36	83	—47	·9	1,93	—2,40	5
Sundarbans Steamer Route ..	..	7,15	..	..	..	8	—8	1·1	29	—37	5·2
Madaripur Beel Route	..	83,11	1,50	..	1,50	1,68	—18	·2	3,32	—3,50	4·2
Dredger "Foyers" ..	..	..	..	..	..	14	—14	..	..	—14	..
Dredger "Alexandra"	..	..	..	..	..	1	—1	..	..	—1	..
Total B. ..	1,48,86	2,88,97	1,86	..	1,86	6,39	—4,53	1·6	8,55	—13,08	4·5
Grand Total ..	2,92,82	5,19,05	1,86	..	1,86	6,39	—4,53	·9	13,15	—17,68	3·4

Note (1).—The Projects have been classified as "Productive" both under "A—Irrigation Works" and "B—Navigation, Embankment and Drainage Works" following the Budget Estimates of the Government of East Bengal but the authorisations from the competent authority, in this behalf in terms of rule 3(c) of Statement A of Appendix 2 to Central Public Works Account Code, have not yet been received. The matter is under correspondence with the Government.

Note (2).—As the Accounts for the period from 1st April, 1947 to 14th August, 1947 have not been finally closed by the Comptroller and Auditor General of India, the figures in column 3 of the table in respect of "Calcutta and Eastern Canals'," "Sunderbans Steamer Route" and "Madaripur Beel Route" have been adopted provisionally for the purpose of determining the financial results. These figures have been arrived at by dividing the total capital outlay exhibited in the Finance Accounts of the Government of Undivided Bengal for the period from 1st April, 1947 to 14th August, 1947 in the ratio of mileages of the canals falling in the territories of both East Bengal and West Bengal.

8. Works in the Irrigation Department are classified as "Productive" or "Unproductive" according as the net revenue (gross revenue *less* working expenses) derived from each work on the expiry of ten years from the date of closure of the construction estimate covers or does not cover the prescribed annual interest charges on the capital invested.

The rate of interest prescribed was 4 per cent. for the works sanctioned before the 1st April, 1919; 5 per cent. for those sanctioned between the 1st April, 1919 and the 1st August, 1921 and 6 per cent. for those sanctioned after the 1st August, 1921. With effect from the year 1941-42 Government fixed 4 per cent. as the rate for the productivity test in respect of new works sanctioned on or after the 1st April, 1941. The productivity test involves certain *pro forma* adjustments which do not appear in the regular Government accounts.

If a work classed as "Productive" fails to yield the prescribed return for three successive years, it is transferred to the "Unproductive" class. Similarly, if a work classed as "Unproductive" succeeds in yielding in three successive years the prescribed return, it is transferred to the "Productive" class.

There are two productive Irrigation Works and 5 productive Navigation, Embankment and Drainage Works in the Province at present. None of the unproductive works was transferred to the productive class or *vice versa* during the year.

9. EXPENDITURE ON IMPORTANT CAPITAL PROJECTS UNDER CONSTRUCTION.

The amount of the sanctioned estimates and the expenditure (Direct charges only) to end of the year under report on the various projects under construction are as follows:—

(i) Karnafuli Multipurpose Project

(1) Amount of sanctioned estimate	..	..	18,28,00,000
(2) Expendit re to end of 1952-53	..	..	86,11,600
(3) Expenditure during 1953-54	..	..	1,34,67,404
(4) Expenditure to end of 1953-54 (2 and 3)	..	..	2,20,79,004

The execution of certain works of this project commenced from the year 1952-53. The Scheme is a Multipurpose project the capital cost of which is estimated at Rs.18,28,00,000. The objects of the project are to irrigate a million acres of land, provide irrigation facilities along 320 miles in the Karnafuli river and its tributaries and the installation of a Hydro Electric Power generating station. The initial cap city of the Power Station will be 1,20,000 Kilo watts capable of expansion to 1,80,000 Kilo watts.

(ii) Gangeskobadak Project (Survey)

(1) Amount of sanctioned estimate	..	..	54,00,000
(2) Expenditure during 1953-54	..	..	9,29,227
(3) Expenditure to end of 1953-54	..	..	9,29,227

The project has been started during 1953-54. The Scheme will provide Irrigation and drainage for an area of 2·75 million acres, the net area available for agricultural production being estimated at 2·2 million acres. The saline zone in the Khulna district will be provided with a system of strong embankment against entry of saline water and sluices and locks for drainage and navigations. The main Kobadak canal will serve as the direct inland route from the Ganges

into the Bay of Bengal. According to the forecast the Scheme will give an increased yield of Foodstuff of about 9,76,000 metric tons which will relieve famine conditions in the Khulna district and make East Pakistan self sufficient in foodgrains. The Gangeskobadak area comprises of the districts of Khulna, Jessore and Kushtia and belongs to the Gangetic Delta.

(iii) Chittagong Diesel Project

(1) Amount of sanctioned estimate	..	..	(a)
(2) Expenditure during 1953-54	..	..	7,02,962
(3) Expenditure to end of 1953-54	..	..	7,02,962

(a) Estimate not yet sanctioned.

(iv) Siddhirganj Diesel Project

(1) Amount of sanctioned estimate	..	..	(a)
(2) Expenditure during 1953-54	..	..	26,40,436
(3) Expenditure to end of 1953-54	..	..	26,40,436

(a) Estimate not yet sanctioned.

(v) Goalpara Diesel Project

(1) Amount of sanctioned estimate	..	..	(a)
(2) Expenditure during 1953-54	..	..	12,82,717
(3) Expenditure to end of 1953-54	..	..	12,82,717

(a) Estimate not yet sanctioned.

(vi) Chittagong Electric Supply

(1) Amount of sanctioned estimate	..	..	(a)
(2) Expenditure during 1953-54	..	..	1,53,926
(3) Expenditure to end of 1953-54	..	..	1,53,926

(a) Estimate not yet sanctioned.

(vii) Chandpur Electric Supply

(1) Amount of sanctioned estimate	..	..	5,13,000
(2) Expenditure during 1953-54	..	..	46,130
(3) Expenditure to end of 1953-54	..	..	46,130

(viii) Brahmanbaria Electric Supply

(1) Amount of sanctioned estimate	..	..	(a)
(2) Expenditure during 1953-54	..	..	1,50,576
(3) Expenditure to end of 1953-54	..	..	1,50,576

(a) Estimate not yet sanctioned.

Projects at items *(iii)* to *(viii)* above have been started by the Government of East Pakistan as a comprehensive plan for meeting the increased Electrical Power requirements of the province. As coal is not available in this province, the demand for power which is necessary for running the Industarial Establishment, has to be met by generating Electricity from oil and steam. At the time of Independence no power project was run by Government to meet the growing demand by public and by Commercial and Industrial concern. Government have undertaken comprehensive Schemes for generating and supplying Electricity to important districts, Sub-divisional towns and Rural areas.

COMMITMENTS.

10. The Appendix A at the end of this compilation exhibits a statement showing the extent to which the Government of East Bengal was committed on the 31st March, 1954 in respect of sanctioned schemes debitable outside the Revenue accounts estimated to cost Rs.1 lakh or more. It would appear from the statement that Government stood committed, on the 31st March, 1954 to the extent of 38,57,02 which were to be met from borrowed funds.

The commitments were in connection with—

(1) Irrigation Works	17,16,83
(2) Buildings and Roads (including Town Development Schemes)	21,35,52
(3) Electricity Schemes	4,67
Total ..	38,57,02

DEBT POSITION—GENERAL STATEMENT.

11. The debt position of the Government of East Bengal as it stood at the commencement and the close of the year 1953-54 is summarised in the statement below:—

Nature of Debt.	Amount of Debt.		Difference (+) or (—).
	On 1st April, 1953.	On 31st March, 1954.	
1	2	3	4
(*i*) Permanent Debt	..	3,34,15	+3,34,15
(*ii*) Floating Debt—			
(*a*) Treasury Bills	2,00,00	2,00,00	..
(*b*) Other Floating Loans—			
(*1*) Ways and Means Advances from the State Bank of Pakistan.	1,63,00	13,00	—1,50,00
(2) Cash Credit Advances from the Imperial Bank of India.	9,46,71	2,70,73	—6,75,98
(3) Cash Credit Advances from the National Bank of Pakistan for financing.—			
(*a*) Grain purchase Schemes	..	3,25,00	+3,25,00
(*b*) Jute purchase Scheme	1,40,00	1,40,00	..

Nature of Debt.	Amount of Debt.		Difference (+) or (–).
	On 1st April, 1953.	On 31st March, 1954.	
1	2	3	4
(*iii*) Loans from the Central Government	22,91,13	40,71,18	+17,80,05
(*iv*) Unfunded Debt	2,44,01	2,63,70	+19,69
Gross Total Rupee Debt	39,84,85	56,17,76	+16,32,91
(*v*) *Deduct*—Outstanding Loans and Advances made by Government.	6,34,73	6,02,17	—32,56
Net Debt ..	33,50,12	50,15,59	+16,65,47

The balances on 1st April, 1953, in this statement under "Floating Debt—Treasury Bills", "Loans from the Central Government", "Unfunded Debt" and "*Deduct*—Outstanding Loans and Advances made by Government" include provisional opening balances of 2,00,00, 3,34,58, 2,04,02 and 2,46,31 respectively as adopted on the 15th August, 1947.

(*i*) *Permanent Debt.*—This item represents proceeds of 3½ per cent. East Bengal Loan, 1960 raised by the Government of East Bengal in the open market in October, 1953 at a discount of annas 12 for every hundred rupees subscribed. The loan was raised for financing all industrial, agricultural and other development projects which could not be financed out of the Central Development Loan. The Loan is repayable at par on the 8th October, 1960 by means of a sinking and a Depreciation Fund created by the Government from the revenues of the Province in annual instalments of Rs. 6,68,000.

(*ii*) *Floating Debt*—(*a*) *Treasury Bills.*—This item represents the value of Treasury Bills floated by the Government of Bengal (Undivided) which matured on the 27th September, 1947 and were repaid by the Government of Pakistan on behalf of the Government of East Bengal. This has been treated as a loan from the Government of Pakistan and the amount of repayment representing the liabilities of Undivided Bengal has been adjusted under the suspense head "Liabilities of Undivided Bengal" in section "P—Deposits and Advances". The credit balance on this account will be set off by the debit resulting from the clearance of the above suspense head after the final allocation of assets and liabilities between East Bengal and West Bengal.

(*b*) *Other Floating Loans.*—(*1*) *Ways and Means Advances from the State Bank of Pakistan.*—The balance on 31st March, 1954 represents Ways and Means Advances from the State Bank left unpaid at the close of the year.

(2) *Cash Credit Advances from the Imperial Bank of India and the National Bank of Pakistan.*—As in Bengal (Undivided), arrangements were made by the Government of East Bengal with the Imperial Bank of India, Dacca and the National Bank of Pakistan to draw funds in the shape of Cash Credit

Advances for financing the Grain Purchase Schemes and allied food procurement operations of the Department of Civil Supplies after the partition of Bengal and the Government assumed a liability of 1,24,36 representing its share of the Cash Credit Advances taken by the Government of Bengal (Undivided) from the Bank. The transactions of the Cash Credit Advances, however, did not pass through Government Accounts up to 31st March, 1949. During the year under review 5,16,13 were taken from the Banks, while 8,67,11 was repaid by credit to the major head "85-A.—Capital Outlay on Provincial Schemes of State Trading" and debit to "N—Public Debt—Floating Debt—Other Floating Loans."

With effect from the year 1952-53, arrangements were made with the National Bank of Pakistan to obtain Cash Credit Advances for financing jute purchase schemes, etc. as well. No repayments of the balance due to the Bank were made during the year under report.

The details of the Cash Credit Advances taken from the Imperial Bank of India and the National Bank of Pakistan, their repayments and the total amount of interest paid are shown below:—

Months.	Opening balance on 1st April, 1953.	Amount taken.	Amount repaid.	Balance on 31st March, 1954.	Interest.
1	2	3	4	5	6
April, 1953	..	45,74	30,43	..	4,86
May, 1953	..	19,59	62,03	..	1,29
June, 1953	..	31,21	50,03	..	1,33
July, 1953	..	56,31	64,09	..	4,75
August, 1953	..	53,86	70,06	..	1,22
September, 1953	..	77,44	60,03	..	1,22
October, 1953	..	48,47	65,11	..	4,71
November, 1953	..	30,73	20,03	..	1,20
December, 1953	..	36,93	3	..	1,14
January, 1954	..	24,19	20,03	..	4,73
February, 1954	..	6	3,00,02	..	1,47
March, 1954	..	91,60	1,25,22	..	1,17
Total ..	10,86,71	5,16,13	8,67,11	7,35,73	29,09

(*iii*) *Loans from the Central Government*.—On the 1st April, 1953, the aggregate of these loans outstanding against the Government of East Bengal (inclusive of the portion amounting to 3,34,58 of outstanding loans taken by the Undivided Government of Bengal from the Undivided Central Government of

India during the prepartition period and allocated provisionally to Government of East Bengal) was 22,91,13. Out of this balance, amounts aggregating 23,77 were repaid and further loans to the extent of 18,03,81 were taken by the Government of East Bengal during the year under report leaving an aggregate outstanding of 40,71,18 at the end of the year.

(*iv*) *Unfunded Debt*.—This head comprises Provident Fund balances of Government servants. The balances on 15-8-47 have not been finally allocated between East Bengal and West Bengal as yet. The increase represents the excess of deposits over withdrawals during the year.

(*v*) *Loans and Advances by Provincial Governments*.—This head is composed of the loans and advances made by the Provincial Government to District Boards, Municipalities, Land holders and Other Notabilities, etc. as well as to Government servants in the shape of House Building advances and advances for the purchase of Motor Cars and Other Conveyances, etc. The decrease in the outstanding balance under this head is due to the comparatively larger amount of the total repayment than the total amount advanced during the year. An account of the transactions under Loans and Advances is given in statement No. 5 of Part B of this compilation.

(*vi*) *Services of Debt*.—The total net charge on the revenues of the Province during the year on account of service of Debt was 63,33 as shown below:—

(*a*) Interest on loans taken from the Central Government (Major Head "22")	55,94
(*b*) Interest on Floating Debt (Major Head "22")	47,07
(*c*) Expenditure connected with the issue of new Loans (Major Head "22")	2,51
(*d*) Interest on Unfunded Debt (Major Head "22")	8,22
Total	1,13,74
Deduct—	
(*i*) Interest realised on Loans and Advances by Provincial Government (Major Head "XX")	8,17
(*ii*) Interest receipts from Commercial Departments (Major Head "XX")	5,54
(*iii*) Interest transferred to "85-A—Capital Outlay on Provincial Schemes of State Trading" and treated as deduction from expenditure under "Interest on Debt and other Obligations" (Major Head "22")	29,09
(*iv*) Amount transferred to Commercial Departments, etc. in respect of interest on Irrigation Capital Outlay (Major Head "22") ..	761
Total	50,41
Net expenditure from revenue on service of Debt ..	63,33

The interest receipts of 5,54 represent adjustment of interest liabilities on Irrigation Capital Outlay met out of a loan which has already been discharged and on which no interest is actually paid by Government. Thus the actual net charge on the revenues of the Province for service of debt amounts to 68,87 during the year under report.

BALANCE.

12. The following statement shows the actual Ways and Means position of the Government of East Bengal, month by month during 1953-54:—

Month.	Opening Cash Balance.		Receipt.	Disburse-ment.	Closing Cash Balance.	
	In Trea-suries.	In Bank.			In Trea-suries.	In Bank.
1	2	3	4	5	6	7
April, 1953	56,47	—2,98,02	9,06,27	10,09,60	77,84	—4,22,72
May, 1953	77,84	—4,22,72	21,94,43	23,44,58	52,83	—5,47,86
June, 1953	52,83	—5,47,86	9,19,47	8,56,15	46,10	—4,77,81
July, 1953	46,10	—4,77,81	9,47,07	9,45,64	57,61	—4,87,89
August, 1953 ..	57,61	—4,87,89	24,24,17	25,49,48	49,18	—6,04,77
September, 1953 ..	49,18	—6,04,77	14,10,11	11,30,84	60,42	—3,36,74
October, 1953 ..	60,42	—3,36,74	18,46,53	15,83,41	25,93	—39,13
November, 1953 ..	25,93	—39,13	13,33,67	15,27,81	23,48	—2,30,82
December, 1953 ..	23,48	—2,30,82	17,69,94	15,85,78	36,02	—59,20
January, 1954 ..	36,02	—59,20	24,76,81	25,02,27	31,47	—80,11
February, 1954 ..	31,47	—80,11	22,70,05	23,46,45	8,97	—1,34,01
March, 1954 ..	8,97	—1,34,01	52,13,01	51,08,36	38,28	—58,67

Note.—The bank balances shown in columns 3 and 7 agree with those appearing in the Government Accounts.

Under an agreement with the State Bank of Pakistan, the Government of East Bengal is required to maintain at the Bank a minimum balance of Rs. 13 lakhs. The Bank informs the Government, by telegram, of their daily balance with the Bank at the close of each working day. If, on weekly settling days, this balance falls below the agreed minimum, the deficiency is made good either by taking ways and means advance from the Bank or by selling Treasury bills to the public. During the year under report no Treasury bills were issued but Ways and Means advances of the total value of Rs. 14,75,87 were taken from the State Bank between the period from 2nd May, 1953 to 24th February, 1954. Out of this amount a total amount of Rs.16,25,87

was repaid between the period from 1st August, 1953 to 30th January, 1954. The excess repayment of Rs. 1,50,00 is due to repayment during the year of advances amounting to Rs. 1,63,00 taken during 1952-53 and non-repayment of current years advance amounting to Rs. 13,00. In addition, a sum of Rs.15,46,983 was paid to the State Bank as interest on short fall of Government balances. The total amount of interest paid during 1953-54 amounted to Rs. 2,51,058. In all cases the rate of interest charged was 2 per cent. per annum.

The year opened with a cash balance of 56,47 in the treasuries and —2,98,02 at the Bank and closed with a balance of 38,28 at the treasuries and —58,67 at the Bank. Cash in transit at the commencement of the year was 29,50 and that at the end of the year was 8,14. The increase of 2,21,16 in the closing balance is mainly due to excess of receipts over disbursements under Debt, Deposits and Remittance heads (16,84,57); partly set off by Capital Expenditure outside the Revenue Account (11,64,31) and Revenue Deficit (2,99,10).

A part of the resources of the Government of East Bengal is in respect of amounts at the credit of certain accounts earmarked to be spent on specific purposes. Details of the earmarked portion of the balances are given in the statement below:

Name of Reserve Fund or Deposit Account.	Balance on 1st April, 1953.			Balance on 31st March, 1954.		
	Cash.	Investment.	Total.	Cash.	Investment.	Total.
1	2	3	4	5	6	7
(i) Subventions from Central Road Fund ..	11,87	..	11,87	11,13	..	11,13
(ii) Subventions from the Special Fund for the Rehabilitation of Refugees ..	9,45	..	9.45	51,60	..	51,60
(iii) Deposit account of Grant from the Central Government for Social Uplift Schemes	56,42	..	56,42	60,54	..	60,54
(iv) Deposit Account of Grants from the Central Government for Grow More Food Schemes. ..	..	..	..	9,57	..	9,57
(v) Deposit Account of Grants for Village Aid Programme.	..	..	..	6,44	..	6,44
(vi) Deposit Account of Grants from the Central Government for the Development of Agriculture ..	..	..	..	29,04	..	29,04
Total ..	77,74	..	77,74	1,68,32	..	1,68,32

The certificates of verification of these balances are given in part B of this compilation. After excluding the earmarked balance of Rs. 1,68,32 the free balance of the Province on 31st March, 1954 was Rs. 1,88,71.

SUMMARY OF GENERAL FINANCIAL POSITION.

13. There have been deficits in the Revenue accounts of the Province since partition except in the years 1947-48 (post-partition) and 1948-49 when there were surpluses mainly due to larger assignment of shares to the Provincial Government out of the Central Taxes and Duties.

Against a revenue deficit of 2,81,98 in 1952-53 that in the year under report was 2,99,10. The increase in the deficit as compared with the previous year was largely due to less assignment of shares out of the Central Taxes and Duties, less receipt under Civil Administration and Land Revenue, larger expenditure on Civil Works and Miscellaneous Public Improvement ; partly offset by unanticipated grants-in-aid from the Central Government and smaller expenditure on Development as explained in para. 5 above.

Capital expenditure outside the revenue account amounted to 11,64,31. This was mainly incurred on Civil Works (5,30,07), Irrigation Works (2,92,82), Provincial Schemes of State Trading (1,78,17), Electricity Schemes (52,36), Town Development Schemes (26,00), Agricultural Improvement and Research (19,28) and Industrial Development (11,18). A sum of 33,50 was invested in the share Capital of Dacca Electricity Development Company Limited from outside revenue account.

The net debt of the Province increased from 33,50,12 to 50,15,59 at the end of the year under report as explained in paragraph 11 above.

Commitments in respect of capital expenditure outside the revenue account amounted to ~~39,27,31~~ which include ~~16,81,07~~ on account of Karnafuli Multipurpose Project and ~~45,81~~ on account of Ganges Kobadak Project. These figures do not include commitments in respect of capital works for which estimates have not been sanctioned.

The year closed with a cash balance of 20,39 (minus) as compared with the opening balance of 2,41,55 (minus). The balance with the State Bank of Pakistan stood at 58,67 (minus) which is much less than the guranteed minimum of 13 lacs. The ways and means position of the Government as a whole is described in the preceding paragraph.

The total liabilities of the Province on account of Public Debt, Unfunded Debt and Deposits not bearing interest on the 31st March, 1954 amounted to 69,15,52. Government had, however, on that date assets to the value of 6,02,17 on account of Loans advanced by the Provincial Government. It also possessed assets of a Capital nature such as Civil and Irrigation Works, in which a sum of 34,36,92 was invested to end of the year 1953-54.

Under the Indian (Rights, Property and Liabilities) Order, 1947, East Bengal was made initially responsible for meeting the undischarged liabilities of the Government of Undivided Bengal. This order was subsequently modified in accordance with the Arbitral Tribunal's Awards. The question of the division of the relative assets and liabilities still remains a matter for settlement between the successor Governments. It is, therefore, not possible to asses adequately the financial position of East Bengal in all its bearings, including the financial implications of partition, till the allocation of assets and liabilities of the Government of Undivided Bengal between the successor Governments is settled, the Government of East Bengal continued to pay prepartition claims against the Governments of Undivided Bengal and Undivided Assam, pending final settlement and the payments on this account during the year under report amounted to Rs. 15,45,113 and Rs. 49,830 respectively. These payments stand debited under Suspense.

A.—GENERAL FINANCE ACCOUNTS.
PART II.—ACCOUNTS.

No. 1.—GENERAL ABSTRACT OF RECEIPTS AND DISBURSEMENTS.

Receipts. 1	Actuals for 1953-54. 2	Disbursements. 3	Actuals for 1953-54. 4
	Rs.		Rs.
Ordinary Revenue receipts ..	23,02,67,093	Revenue Expenditure ..	25,98,70,147
Extraordinary Receipts ..	13,960	Capital expediture within the Revenue Account. ..	3,20,981
(A) Total Revenue receipts ..	23,02,81,053	(A) Total expenditure on Revenue Account. ..	26,01,91,128
		Capital expenditure outside the Revenue Account. ..	11,64,31,010
Public Debt incurred ..	41,29,95,473	Public Debt discharged ..	25,16,74,447
Unfunded Debt incurred ..	55,41,980	Unfunded Debt discharged	35,73,005
Deposits and Advances ..	36,11,23,629	Deposits and Advances ..	34,97,29,496
Loans and Advances by Provincial Governments.	1,78,88,814	Loans and Advances by Provincial Governments. ..	1,46,32,645
Remittances	68,97,81,742	Remittances ..	69,92,64,955
Total Receipts	1,71,76,12,691	Total Disbursements ..	1,69,54,96,686
(B) (Opening) Cash balance ..	—2,41,55,233	(B) (Closing) Cash balance	—20,39,228
Grand Total ..	1,69,34,57,458	Grand Total ..	1,69,34,57,458

(A) Revenue deficit during the year—Rs.2,99,10,075.

(B) Increase of cash balance during the year—Rs.2,21,16,005. *See* also paragraph 12 of the report.

No. 2.—SUMMARY OF REVENUE AND EXPENDITURE BY MAJOR HEADS.

Heads of Revenue.	Actuals for 1953-54.	Heads of Expenditure.	Actuals for 1953-54.		
			Charged.	Voted.	Total.
1	2	3	4	5	6
	Rs.		*Rs.*	Rs.	Rs.
A—Principal Heads of Revenue.—		**A.—Direct Demands on the Revenue—**			
I.—Customs ..	4,00,25,000	4.—Taxes on Income other than Corporation Tax.	..	3,74,334	3,74,334
IV.—Taxes on Income other than Corporation Tax.	2,16,34,597	5.—Salt ..	..	11,244	11,244
IV.-A—Sales Tax	1,93,00,000	.	..	..	..
VII.—Land Revenue.	4,34,78,662	7.—Land Revenue	*99,033*	1,58,51,910	1,59,50,943
VIII.—Provincial Excise.	2,12,89,778	8.—Provincial Excise.	*18,007*	14,34,976	14,52,983
IX.—Stamps ..	2,35,95,902	9.—Stamps ..	..	6,01,038	6,01,038
X.—Forest ..	51,70,469	10.—Forest ..	*5,66,768*	18,95,231	24,61,999
XI.—Registration	69,82,699	11.—Registration	*642*	31,05,115	31,05,757
XII.—Receipts under Motor Vehicles Acts.	11,01,026				
XIII.—Other Taxes and Duties.	55,34,291	13.—Other Taxes and Duties.	..	1,48,603	1,48,603
Total ..	18,81,12,424	Total ..	*6,84,450*	2,34,22,451	2,41,06,901
Carried over ..	18,81,12,424	Carried over ..	*6,84,450*	2,34,22,451	2,41,06,901

No. 2.—SUMMARY OF REVENUE AND EXPENDITURE BY MAJOR HEADS—*contd.*

Heads of Revenue.	Actuals for 1953-54.	Heads of Expenditure.	Actuals for 1953-54.		
			Charged.	Voted.	Total.
1	2	3	4	5	6
	Rs.		*Rs.*	Rs.	Rs.
Brought forward ..	18,81,12,424	Brought forward	*6,84,450*	2,34,22,451	2,41,06,901
C.—Irrigation, Navigation, Embankment and Drainage Works—		**C.—Revenue Account of Irrigation, Navigation, Embankment and Drainage Works**			
XVII.—Irrigation, Navigation, Embankment and Drainage Works for which Capital Accounts are kept.		17.—Interest on works for which Capital Accounts are kept.	*13,14,732*	..	13,14,732
Gross Receipts—					
Direct Receipts	1,85,966	18.—Other Revenue Expenditure financed from ordinary Revenues.	*..*	—4,95,691	—4,95, 691
Deduct—Working Expenses.	—6,38,898				
		Total ..	*13,14,732*	—4,95,691	8,19,041
Net Receipts ..	—4,52,932				
XVIII.—Irrigation, Navigation, Embankment and Drainage Works for which no Capital Accounts are kept— Direct Receipts.	2,78,404				
Total ..	—1,74,528				
E.—Debt Services—		**E.—Debt Services—**			
XX.—Interest ..	17,29,449	22.—Inrerest on Debt and other obligations.	*1,13,73,863*	..	1,13,73,863
		Deduct—			
		(1) Interest transferred to Commercial Department.	*—7,61,149*	..	—7,61,149
		(2) Interest transferred to "85A. Capital outlay on Provincial Schemes of State Trading.	*—29,09,081*	..	—29,09,081
Total ..	17,29,449	Net amount met out of ordinary Revenues	*77,03,633*	..	77,03,633
Carried over ..	18,96,67,345	Carried over ..	*97,02,815*	2,29,26,760	3,26,29,575

No. 2.—SUMMARY OF REVENUE AND EXPENDITURE BY MAJOR HEADS—*contd*

Heads of Revenue.	Actuals for 1953-54.	Heads of Expenditure.	Actuals for 1953-54.		
			Charged.	Voted.	Total.
1	2	3	4	5	6
	Rs.		*Rs.*	Rs.	Rs.
Brought forward	18,96,67,345	Brought forward	*97,02,815*	2,29,26,760	3,26,29,575
F.—Civil Administration—		**F.—Civil Administration—**			
XXI.—Administration of Justice.	16,43,130	25.—General Administration.	*10,43,262*	2,90,51,659	3,00,94,921
XXII.—Jails and Convict Settlements.	4,77,208	27.—Administration of Justice.	*10,48,773*	68,06,713	78,55,486
XXIII.—Police	11,04,472	28.—Jails and Convict Settlements.	*40,989*	69,13,222	69,54,211
XXIV.—Ports and Pilotage.	1,73,272	29.—Police ..	*8,50,997*	3,99,92,950	4,08,43,947
XXVI.—Education.	76,34,860	30.—Ports and Pilotage.	*15,234*	8,47,904	8,63,138
XXVII.—Medical	33,78,688	36.—Scientific Departments.	..	6,650	6,650
XXVIII.—Public Health.	28,64,512	37.—Education	*11,48,060*	1,93,37,808	2,04,85,868
XXIX.—Agriculture.	33,21,241	38.—Medical ..	*86,859*	52,96,195	53,83,054
XXX.—Veterinary	1,78,668	39.—Public Health	*76,584*	27,16,631	27,93,215
XXXI.—Co-operation.	3,26,062	40.—Agriculture	*93,826*	97,27,069	98,20,895
XXXII.—Industries.	1,25,539	41.—Veterinary	*36,957*	19,06,449	19,43,406
XXXVI.—Miscellaneous Departments.	43,995	42.—Co-operation	..	24,41,759	24,41,759
		43.—Industries ..	..	18,74,136	18,74,136
		47.—Miscellaneous Departments.	..	10,87,079	10,87,079
Total ..	2,12,71,647	Total ..	*44,41,541*	12,80,06,224	13,24,47,765
Carried over ..	21,09,38,992	Carried over ..	*1,41,44,356*	15,09,32,984	16,50,77,340

No.. 2.—**SUMMARY OF REVENUE AND EXPENDITURE BY MAJOR HEADS**—*contd.*

Heads of Revenue.	Actuals for 1953-54.	Heads of Expenditure.	Actuals for 1953-54.		
			Charged.	Voted.	Total.
1	2	3	4	5	6
	Rs.		*Rs.*	Rs.	Rs.
Brought forward	21,09,38,992	Brought forward	*1,41,44,356*	15,09,32,984	16,50,77,340
H.—Civil Works and Miscellaneous Public Improvements—		**H.—Civil Works and Miscellaneous Public Improvements—**			
XXXIX.—Civil Works ..	64,86,994	50.—Civil Works	*3,24,388*	3,04,86,033	3,08,10,421
XLI.—Receipts from Electricity Schemes—		Total ..	*3,24,388*	3,04,86,033	3,08,10,421
Gross Receipts— Direct Receipts	3,36,940				
Deduct—Working expenses ..	—1,41,157				
Net Receipts	1,95,783				
Total ..	66,82,777	**J.—Miscellaneous—**			
J.—Miscellaneous—		54.—Famine—			
XLIV.—Receipts-in-aid of superannuation ..	1,17,250	A.—Famine Relief	*4,703*	60,04,840	60,09,543
XLV.—Stationery and Printing ..	13,52,187	55.—Superannuation Allowances and Pensions ..	*96,575*	51,50,638	52,47,213
XLVI.—Miscellaneous ..	51,54,770	56.—Stationery and Printing ..	..	32,63,906	32,63,906
		57.—Miscellaneous	*31,89,501*	57,88,934	89,78,435
Total ..	66,24,207	Total ..	*32,90,779*	2,02,08,318	2,34,99,097
L.—Contributions and Miscellaneous Adjustments between Central and Provincial Governments—					
XLIX.—Grants-in-aid from Central Government ..	60,00,000				
L.—Miscellaneous Adjustments between Central and Provincial Governments ..	21,117				
Total ..	60,21,117				
Carried over ..	23,02,67,093	Carried over ..	*1,77,59,523*	20,16,27,335	21,93,86,858

No. 2.—**SUMMARY OF REVENUE AND EXPENDITURE BY MAJOR HEADS**—*contd.*

Heads of Revenue.	Actuals for 1953-54.	Heads of Expenditure.	Actuals for 1953-54. *Charged.*	Voted.	Total.
1	2	3	4	5	6
	Rs.		Rs.	Rs.	Rs.
Brought forward.	23,02,67,093	Brought forward ..	*1,77,59,523*	20,16,27,335	21,93,86,858
M.—Extraordinary Items—		**M.—Extraordinary Items—**			
LI.—Extraordinary Receipts ..	13,960	63.—Extraordinary Charges ..	..	44,64,685	44,64,685
Total ..	13,960				
		63-B.—Development	*1,40,847*	3,58,77,757	3,60,18,604
		Total ..	*1,40,847*	4,03,42,442	4,04,83,289
		Total Revenue Expenditure ..	*1,79,00,370*	24,19,69,777	25,98,70,147
		Capital Expenditure within the Revenue Account—			
		JJ.—55-A.—Commutation of pensions financed from ordinary revenue ..	*6,534*	3,14,447	3,20,981
		Total ..	*6,534*	3,14,447	3,20,981
		Total Expenditure on Revenue Account ..	*1,79,06,904*	24,22,84,224	26,01,91,128
		Total Revenue	..	..	23,02,81,053
		Deficit (—) ..	..	..	2,99,10,075
Carried over ..	23,02,81,053	Carried over ..	*1,79,06,904*	24,22,84,224	26,01,91,128

No. 2—SUMMARY OF REVENUE AND EXPENDITURE BY MAJOR HEADS—*concld.*

Heads of Revenue.	Actuals for 1953-54.	Heads of Expenditure.	Actuals for 1953-54.		
			Charged.	Voted.	Total.
1	2	3	4	5	6
	Rs.		Rs.	Rs.	Rs.
Brought forward ..	23,02,81,053	Brought forward	*1,79,06,904*	24,22,84,224	26,01,91,128
		Capital Expenditure outside the Capital Account.			
		AA.—65-A.—Capital outlay on Forests ..	*8,620*	..	8,620
		CC.—68—Construction of Irrigation, Navigation, Embankment and Drainage works	..	2,92,82,354	2,92,82,354
		FF.—70—Capital outlay on Improvements of Public Health ..	..	3,49,439	3,49,439
		71.—Capital outlay on schemes of Agricultural Improvement and Research ..	..	19,28,373	19,28,373
		72.—Capital outlay on Industrial Development	..	11,17,794	11,17,794
		73.—Capital outlay on Ports	..	1,93,392	1,93,392
		HH.—80—Town Development Schemes ..	..	25,99,539	25,99,539
		81.—Capital Account of Civil Works outside the Revenue Account ..	*4,81,544*	5,25,25,628	5,30,07,172
		81A.—Capital outlay on Electricity Scheme	..	52,35,647	52,35,647
		JJ. 82—Capital Account of other Provincial Works outside the Revenue Account	..	9,60,907	9,60,907
		83.—Payments of commuted value of Pensions	..	..	..
		84.—Capital outlay on Printing Presses ..	..	5,80,798	5,80,798
		85A—Capital outlay on Provincial Schemes of State Trading	*29,09,081*	1 49,07,894	1,78,16,975
		90.—Provincial Miscellaneous Investment ..	..	33,50,000	33,50,000
		Total ..	*33,99,245*	11,30,31,765	11,64,31,010
Total Revenue ..	23,02,81,053	Total Expenditure	*2,13,06,149*	35,53,15,989	37,66,22,138

No. 3.—STATEMENT SHOWING THE DISTRIBUTION BETWEEN CHARGED AND VOTED EXPENDITURE.

Particulars.	Charged.	Voted.	Total.
1	2	3	4
	Rs.	Rs.	Rs.
Expenditure on Revenue Account (a)	*1,79,06,904*	24,30,64,279	26,09,71,183
Expenditure outside the Revenue Account ..	*33,99,245*	11,30,31,765	11,64,31,010
Disbursements under Debt, Deposit and Remittance Heads treated as expenditure(b)	*90,000*	1,51,58,005	1,52,48,005
Total	*2,13,96,149*	37,12,54,049	39,26,50,198

(a) and (b) The figures have been arrived at as follows :—

Particulars.	Charged.	Voted.
	Rs.	Rs.
(a) Total expenditure as in Account No. 2	*1,79,06,904*	24,22,84,224
Add—Working expenses of Irrigation	..	6,38,898
Add—Working expenses of Electricity Schemes ..	..	1,41,157
Total	*1,79,06,904*	24,30,64,279
(b) Advances repayable excluding Takavi Works Advances, Forest advances and book keeping adjustments relating to land compensation payments, etc.	..	6,15,360
Loans to Municipalities, Port Funds, etc.	*90,000*	1,43,35,916
Loans to Government Servants	..	2,06,729
Total	*90,000*	1,51,58,005

No. 4.—DETAILED ACCOUNT OF REVENUE BY MINOR HEADS.

Heads.	Actuals for 1953-54.	Heads.	Actuals for 1953-54.
1	2	3	4
	Rs.		Rs.
A.—Principal Heads of Revenue—		**A.—Principal Heads of Revenue**—*contd.*	
I.—Customs—		Brought forward ..	3,91,76,862
Share of net proceeds of Export Duties assigned to Provinces ..	4,00,25,000	Rates and cesses on lands ..	25,99,652
		Recoveries of overpayments	61,828
		Collection of payments for services rendered. ..	2,32,943
Total ..	4,00,25,000	Miscellaneous ..	14,52,160
		Deduct—Refunds ..	—44,783
		Total ..	4,34,78,662
IV.—Taxes on Income other than Corporation Tax.—		**VIII.—Provincial Excise—**	
		Country spirits ..	18,57,296
Taxes on Agricultural income ..	62,95,643	Country fermented liquor ..	2,09,672
Share of net proceeds assigned to Provinces ..	1,55,70,000	Malt liquors ..	1,15,640
Deduct—Refunds ..	—2,31,046		
Total ..	2,16,34,597	Wines and spirits (foreign liquors other than beer, medicated wines and commercial spirits).	9,56,866
IV-A.—Sales Tax—			
Share of net proceeds assigned to Provinces.	1,93,00,000	Receipts from commercial spirits, including denatured spirits and medicated wines.	1,93,225
		Opium	17,46,660
Total ..	1,93,00,000		
		Hemp and other drugs ..	18,38,228
VII.—Land Revenue—			
Ordinary Revenue ..	1,48,99,063	Fines, confiscations and miscellaneous.	24,687
Collections from properties acquired under East Bengal Act XXVIII of 1951.	2,22,60,474	Recoveries of overpayments	829
Sale proceeds of waste lands and redemption of land tax.	11,448	Share of Excise duty assigned to Provinces for Tobacco, Tea and betelnut, etc. ..	1,43,05,000
Sale of Government estates ..	12,96,145	Collection of payments for services rendered.	59,282
Recoveries on account of survey and settlement charges.	2,47,962	*Deduct*—Refunds ..	—17,607
Rents, etc. of fisheries ..	4,61,770		
Carried over ..	3,91,76,862	Total ..	2,12,89,778

No. 4.—DETAILED ACCOUNT OF REVENUE BY MINOR HEADS—*contd.*

Heads.	Actuals, for 1953-54.	Heads.	Actuals for 1953-54.
1	2	3	4
	Rs.		Rs.
A.—Principal Heads of Revenue—*contd.*		**A.—Principal Heads of Revenue—*contd.***	
IX.—Stamps.—		Total—Judicial ..	1,00,30,065
A.—Non-Judicial—			
Sale of stamps ..	1,36,12,781	Total—Non-Judicial ..	1,35,65,837
Duty on impressing documents ..	95,237		
Fines and penalties ..	10,806	Grand Total ..	2,35,95,902
Miscellaneous ..	1,570	**X.—Forest—**	
Deduct—Refunds ..	—1,54,557		
Total—Non-Judicial ..	1,35,65,837	Timber and other produce removed from the Forests by Government agency. ..	5,73,074
		Timber and other produce removed from the Forests by consumers or purchasers. ..	43,08,672
B.—Judicial—		Drift and waif wood and confiscated forest produce. ..	51,584
(i) Court fees—			
Court fees realised in stamps ..	94,95,869	Miscellaneous ..	8,52,660
Total ..	94,95,869		
		Deduct—Refunds ..	—6,15,521
		Total ..	51,70,469
		XI.—Registration—	
(*ii*) Other Receipts—		Fees for registering documents	65,82,806
Sale of stamps ..	5,23,840	Fees for copies of registered documents.	1,63,262
Fines and penalties ..	5,203		
Miscellaneous ..	11,630	Miscellaneous ..	2,40,505
Deduct—Refunds ..	—6,477	*Deduct*—Refunds ..	—3,874
Total ..	5,34,196	Total ..	69,82,699

No. 4.—DETAILED ACCOUNT OF REVENUE BY MINOR HEADS—*contd.*

Heads.	Actuals, for 1953-54.	Heads.	Actuals for 1953-54.
1	2	3	4
	Rs.		Rs.
		A.—Principal of Heads Revenue— *concld.*	
		Brought forward	31,66,185
A.—Principal Heads of Revenue— *contd.*		**B—Receipts from Electricity Duties—**	
XII—Receipts under Motor Vehicles Acts—			
		Fees under the Indian Electricity Rules, 1922, and fees for the electrical inspection of Cinemas	10,786
Receipts under the Motor Vehicles Act	1,09,177	Other Receipts	3,28,263
		Total ..	3,39,049
Receipts under the Provincial Motor Vehicles Taxation Acts ..	8,82,369		
		E.—Other Items—	
Other Receipts	1,10,063		
		Receipts under East Bengal Jute Dealers Registration Ordinance Act	15,11,354
Deduct—Refunds	−583		
		Receipts under the East Bengal Finance Act, 1950	4,65,042
Total ..	11,01,026		
XIII.—Other Taxes and Duties—			
A.—Taxes on Luxuries including Taxes on Entertainments, Amusements, Betting and Gambling—		Receipts under Motor Spirits Sales Taxation Act, 1941 ..	52,075
		Receipts under Bengal Raw Jute Taxation Act, 1941	7,592
Entertainment Tax	31,66,185		
		Deduct—Refunds	−7,006
		Total ..	20,29,057
Total ..	31,66,185		
Carried over ..	31,66,185	Grand Total	55,34,291

No. 4.—DETAILED ACCOUNT OF REVENUE BY MINOR HEADS—*contd.*

Heads.	Actuals for 1953-54.	Heads.	Actuals for 1953-54.
1	2	3	4
	Rs.		Rs.
		XVIII—Irrigation, Navigation, Embankment and Drainage Works for which no Capital Accounts are kept—	
C.—Irrigation, Navigation, Embankment and Drainage Works.			
XVII.—Irrigation, Navigation, Embankment and Drainage Works for which Capital Accounts are kept—			
B.—Navigation, Embankment and Drainage Works—			
(2) Unproductive Works—			
Gross Receipts—			
Direct Receipts—			
Navigation	1,44,303		
Rents	3,122		
Recoveries of expenditure	2	B.—Navigation, Embankment, and Drainage Works:—	
Miscellaneous	38,539	Direct Receipts—	
Total ..	1,85,966		
		Other canal produce	5,400
		Navigation	1,34,990
Deduct—Working Expenses—		Rents	3,311
Maintenance and Repairs ..	4,47,616	Fines	669
Establishment	2,26,914	Recoveries of expenditure ..	19,176
Tools and Plant	5,900	Miscellaneous	1,14,858
Suspense	—41,534		
Charges in England	2		
Total—*Deduct*—Working Expenses	—6,38,898	Total—B—Navigation, Embankment and Drainage Works ..	2,78,404
Net Receipts ..	—4,52,932	Grand Total ..	2,78,404

No. 4.—DETAILED ACCOUNT OF REVENUE BY MINOR HEADS—*contd.*

Heads.	Actuals for 1953-54.
1	2
	Rs.
E.—Debt Services—	
XX.—Interest—	
Interest on Loans and Advances by the Provincial Governments. ..	8,16,632
Interest on arrears of revenue ..	3,28,563
Interest on Irrigation capital outlay incurred before 1st April, 1937.	5,53,583
Miscellaneous	30,671
Total ..	17,29,449
F.—Civil Administration—	
XXI—Administration of Justice—	
Sale proceeds of unclaimed and escheated property.	2,41,216
Court-fees realised in cash ..	34,733
General fees, fines and forfeitures	13,48,797
Pleadership and Mukhtearship Examination fees.	13,428
Receipts of the Official Reciever ..	847
Miscellaneuos fees and fines—	
Record Room Receipts ..	6,899
Other Receipts	16,477
Miscellaneous	69,009
Recoveries of overpayments ..	3,412
Deduct—Refunds ..	—91,688
Total ..	16,43,130

Heads.	Actual for 1953-54.
3	4
	Rs.
F.—Civil Administration—*contd.*	
XXII.—Jails and Convict Settlements.—	
Jails	58,464
Jail manufactures ..	4,18,056
Recoveries of overpayments ..	688
Total ..	4,77,208
XXIII.—Police—	
Police supplied to public departments, private companies and persons.	2,75,353
Cash receipts under the Arms Act.	3,34,286
Fees, fines and forfeitures ..	27,338
Recoveries of overpayments ..	1,16,017
Collection of payments for services rendered.	2,249
Miscellaneous	3,78,456
Deduct—Refunds ..	—29,227
Total ..	11,04,472

No. 4.—DETAILED ACCOUNT OF REVENUE BY MINOR HEADS—*contd.*

Heads.	Actuals for 1953-54.	Heads.	Actuals for 1953-54.
1	2	3	4
	Rs.		Rs.
F.—Civil Administration—*contd.*		**F.—Civil Administration—*contd.***	
XXIV.—Ports and Pilotage—		Brought forward	6,97,912
B.—Other ports—			
Registration and other fees ..	10,303	D.—Special—	
Miscellaneous	1,63,344	Fees and other receipts, Government Special Schools ..	50,434
Deduct—Refunds ..	—375		
Total ..	1,73,272	E.—General—	
		Income from endowments ..	2,117
		Recoveries of overpayments ..	11,790
XXVI.—Education—		Miscellaneous	16,70,589
A.—University—			
Fees, Government Arts Colleges ..	2,74,144	Transfer from deposit account of grants for Social Uplift Schemes	52,17,918
Fees, Government Professional Colleges.	72,892		
		Receipts in England ..	305
B.—Secondary—			
		Deduct—Refunds	—16,205
Fees, Government Secondary Schools	3,50,876		
Carried over ..	6,97,912	Total ..	76,34,860

No. 4—DETAILED ACCOUNT OF REVENUE BY MINOR HEADS—*contd.*

Heads.	Actuals for 1953-54.	Heads.	Actuals for 1953-54.
1	2	3	4
	Rs.		Rs.
F.—Civil Administration—*contd.*		F.—Civil Administration—*contd.*	
XXVII.—Medical—		XXIX.—Agriculture—	
		Agricultural receipts ..	33,24,459
Medical School and College fees	3,22,138	Recoveries of overpayments ..	1,487
Hospital receipts	1,61,502	Collection of payments for services rendered ..	4,268
Sale of medicines	3,90,420		
Contributions	5,46,743	*Deduct*—Refunds ..	—8,973
Income form endowments ..	147		
Recoveries of overpayments ..	31,644	Total	33,21,241
Transfer from Deposit Account of grants for Social Uplift Schemes	16,55,478	XXX.—Veterinary—	
		Veterinary College and School fees.	13,527
Miscellaneous	1,97,415		
Receipts on account of Provincialisation of Sadar and Sub-divisional Hospitals	1,32,426	Other receipts	1,33,506
Receipts in England	2,423	Collection of payments for services rendered	33,835
Deduct—Refunds ..	—61,648	*Deduct*—Refunds ..	—2,200
Total ..	33,78,688	Total	1,78,668
XXVIII.—Public Health.—		XXXI.—Co-operation—	
		Audit fees	3,10,708
Sale-proceeds of sera and vaccines, etc.	48,795	Miscellaneous receipts ..	15,354
		Total	3,26,062
Recoveries of overpayments ..	6,575	XXXII.—Industries—	
Transfer from deposit Account of grants for Social Uplift Schemes.	27,14,134	Industries	60,767
Miscellaneous	96,860		
Deduct—Refunds ..	—1,852	Fisheries	64,772
Total ..	28,64,512	Total	1,25,539

No. 4.—DETAILED ACCOUNT OF REVENUE BY MINOR HEADS—*contd.*

Heads.	Actuals for 1953-54.	Heads.	Actuals for 1953-54.
1	2	3	4
	Rs.		Rs.
F.—Civil Administration—*concld.*		**H.—Civil Works and Miscellaneous Public Improvements**—*concld.*	
XXXVI—Miscellaneous Departments—			
Labour and Emigration—			
Fees for the registration of Trade Unions	3,307	**XLI.—Receipts from Electricity Schemes.—**	
Miscellaneous—			
Examination fees	10,813	II.—Thermo Electricity Schemes-	
Fees for the inspection of steam boilers	23,518	Gross Receipts—	
Administration of Partnership Act, ~~1940~~ 1932	2,030	Direct Receipts—	
Miscellaneous	4,327	Sale of Power	3,36,854
		Miscellaneous Revenue	86
Total ..	43,995	Total	3,36,940
		Deduct—Working Expenses—	
H.—Civil Works and Miscellaneous Public Improvements.—		Works expenditure financed from Ordinary Revenue.	—1,30,683
XXXIX.—Civil Works—		Establishment	—7,997
		Tools and Plant	—2,477
Rents	17,43,853	Total Working Expenses	—1,41,157
Ferry receipts	28,232	Net Receipts	1,95,783
Tolls on Roads	6,660	**J.—Miscellaneous—**	
Recoveries of expenditure ..	2,40,181	**XLIV.—Receipts-in-aid of Superannuation—**	
Transfer from Central Road Fund	37,24,503	Contributions for pensions and gratuities	79,895
Miscellaneous	7,83,733	Miscellaneous	33,425
Receipts in England	..	Receipts in England ..	3,930
Deduct—Refunds ..	—40,168		
Total ..	64,86,994	Total	1,17,250

No. 4.—DETAILED ACCOUNT OF REVENUE BY MINOR HEADS—*concld.*

Heads.	Actuals for 1953-54.	Heads.	Actuals for 1953-54.
1	2	3	4
	Rs.		Rs.
J.—Miscellaneous—*concld.*		**L.—Contributions and Miscellaneous adjustments between Central and Provincial Governments—**	
XLV.—Stationery and Printing—			
Stationery receipts	4,215	XLIX.—Grants-in-aid from Central Government. ..	60,00,000
Sale of plain paper used with stamps.	8,44,672	Total ..	60,00,000
Sale of Gazettes and other Government Publications. ..	66,922		
Other press receipts ..	4,36,896	L.—Miscellaneous adjustments between Central and Provincial Governments ..	21,117
Deduct—Refunds ..	—518	Total ..	21,117
Total ..	13,52,187		
XLVI.—Miscellaneous—		**M.—Extraordinary—Items—**	
Unclaimed Deposits ..	24,76,421	**LI.—Extraordinary Receipts—**	
Sale of old stores and materials ..	1,06,157	Other items	13,960
Sale of land and houses, etc. ..	23,760	Total ..	13,960
Fees for Government audit ..	25,466		
Rents, rates and taxes ..	31,968		
Other fees, fines and forfeitures	17,523		
Recoveries of overpayments ..	5,29,213		
Collection of payments for services rendered	9,13,884		
Net gain by exchange on remittance transactions ..	14		
Miscellaneous	12,33,868		
Gain by exchange on local transactions	1,57,719		
Receipts arising out of the mines and oil fields and mineral Development (Federal control) Act, 1948	1,09,532		
Receipts in England ..	1,064		
Deduct—Refunds ..	—4,71,819		
Total ..	51,54,770		

No. 5.—DETAILED ACCOUNT OF EXPENDITURE BY MINOR HEADS.

Heads.	Expenditure for 1953-54.		
	Charged.	Voted.	Total.
1	2	3	4
	Rs.	Rs.	Rs.
A.—Direct Demands on the Revenue—			
4.—Taxes on Income other than Corporation Tax—			
Collection of Agricultural Income Tax ..	..	3,74,334	3,74,334
Total ..	..	3,74,334	3,74,334
5.—Salt—			
Direction	..	11,244	11,244
Total ..	..	11,244	11,244
7.—Land Revenue—			
Charges of Administration	*47,461*	15,13,515	15,60,976
Management of Government Estates ..	..	17,08,523	17,08,523
Charges on account of land revenue collections.	*51,572*	..	51,572
Survey, Settlement and Record Operations	..	20,08,893	20,08,893
Land Records	..	1,08,595	1,08,595
Assignments and Compensations ..	..	19,737	19,737
Expenditure incurred for acquisition and management of properties acquired under East Bengal Act, XXVIII of 1951.	..	1,04,92,647	1,04,92,647
Total ..	*99,033*	1,58,51,910	1,59,50,943
8.—Provincial Excise—			
Superintendence	..	1,66,910	1,66,910
District Executive Establishment ..	*18,007*	8,43,745	8,61,752
Cost of opium supplied to Provincial Excise Department.	..	4,24,321	4,24,321
Total ..	*18,007*	14,34,976	14,52,983

No. 5.—DETAILED ACCOUNT OF EXPENDITURE BY MINOR HEADS—*contd.*

Heads.	Expenditure for 1953-54.		
	Charged.	Voted.	Total.
1	2	3	4
A.—Direct Demands on the Revenue—*concld.*	*Rs.*	Rs.	Rs.
9.—Stamps—			
A.—Non-Judicial—			
Superintendence	..	27,816	27,816
Charges for the sale of Stamps ..	..	4,74,390	4,74,390
Cost of Stamps supplied from Central Stamps Stores	..	—2,732	—2,732
B.—Judicial—			
Superintendence	..	13,908	13,908
Charges for the sale of Stamps ..	..	89,022	89,022
Cost of Stamps supplied from Central Stamps Stores	..	—1,366	—1,366
Total ..	..	6,01,038	6,01,038
10.—Forest—			
Conservancy and works	*3,65,859*	6,45,162	10,11,021
Establishment	*2,00,909*	12,50,069	14,50,978
Total ..	*5,66,768*	18,95,231	24,61,999
11.—Registration—			
Superintendence	..	1,02,754	1,02,754
District charges	*642*	30,02,361	30,03,003
Total ..	*642*	31,05,115	31,05,757
13.—Other Taxes and Duties—			
Collection charges—			
Entertainment Tax	..	1,707	1,707
Tax under the Bengal Finance (Sale Tax) Act, 1941.	..	1,07,693	1,07,693
Charges under the Electricity Acts ..	..	29,770	29,770
Tax under East Bengal Finance Act, 1950	..	9,433	9,433
Total ..	..	1,48,603	1,48,603

No. 5.—DETAILED ACCOUNT OF EXPENDITURE BY MINOR HEADS—*contd.*

Heads.	Expenditure for 1953-54.		
	Charged.	Voted.	Total.
1	2	3	4
	Rs.	Rs.	Rs.
C.—Revenue Account of Irrigation, Navigation, Embankment and Drainage Works.—			
17.—Interest on Works for which Capital Accounts are kept—			
Navigation, Embankment and Drainage Works.	*13,14,732*	..	13,14,732
Total ..	*13,14,732*	..	13,14,732
18.—Other Revenue Expenditure financed from Ordinary Revenues—			
A.—Irrigation Works—			
(1) Works for which no Capital Accounts are kept.—			
Works	..	717	717
Maintenance and Repairs	..	15,687	15,687
Establishment	..	2,355	2,355
Tools and Plant	..	86	86
Total ..	..	18,845	18,845
(2) Miscellaneous Expenditure—			
Establishment	..	..	..
Tools and Plant	..	..	..
Other charges	..	..	..
Charges in England	..	..	..
Total ..	..	..	..
Total A—Irrigation Works ..	..	18,845	18,845

No. 5.—DETAILED ACCOUNT OF EXPENDITURE BY MINOR HEADS—*contd.*

Heads.	Expenditure for 1953-54.		
	Charged.	Voted.	Total.
1	2	3	4
	Rs.	Rs.	Rs.
C.—Revenue Account of Irrigation, Navigation, Embankment and Drainage Works—*concld.*			
18.—Other Revenue Expenditure financed from Ordinary Revenues—*concld.*			
B.—Navigation, Embankment and Drainage Works—			
(1) Works for which no Capital Accounts are kept—			
Works	..	7,85,033	7,85,033
Extensions and Improvements	..	4,047	4,047
Maintenance and Repairs	..	3,98,542	3,98,542
Establishment	..	1,02,837	1,02,837
Tools and Plant	..	6,238	6,238
Suspense	..	—21,18,706	—21,18,706
Charges in England	..	3	3
Total	..	—8,22,006	—8,22,006
(2) Miscellaneous Expenditure—			
Establishment	..	17,495	17,495
Tools and Plant	..	1,526	1,526
Other charges	..	2,88,447	2,88,447
Charges in England		2	2
Total ..	..	3,07,470	3,07,470
Total B.—Navigation, Embankment and Drainage Works.	..	—5,14,536	—5,14,536
Total A.—Irrigation Works ..	..	18,845	18,845
Grand Total ..	..	—4,95,691	—4,95,691

No. 5.—DETAILED ACCOUNT OF EXPENDITURE BY MINOR HEADS—*contd.*

Heads.	Expenditure for 1953-54.		
	Charged.	Voted.	Total.
1	2	3	4
	Rs.	Rs.	Rs.
E.—Debt Services—			
22.—Interest on Debt and other Obligations—			
A.—Interest on Ordinary Debt—			
(1) Rupee Debt—			
Floating Loans—			
Interest on other Floating Loans—			
(a) Interest on temporary Loans from Bank—			
(i) Interest on short fall of Government balance	*15,46,983*	..	15,46,983
(ii) Interest on Ways and Means Advances ..	*2,51,058*	..	2,51,058
(b) Interest on Cash Credit Advance from the National Bank	*3,55,068*	..	3,55,068
(c) Interest on Cash Credit Advance from the .. Imperial Bank	*25,54,013*	..	25,54 013
Total ..	*47,07,122*	..	47,07,122
Interest on Loans taken from the Central Government	*55,93,630*	..	55,93,630
Expenditure connected with the issue of new Loans	*2,50,611*	..	2,50,611
B.—Interes t on Unfunded Debt—			
State Provident Funds—			
Interest on General Provident Fund	*7,91,500*	..	7,91,500
Interest on Contributory Provident Fund ..	*31,000*	..	31,000
D.—Transfers—*Deduct*—			
(1) Interest transferred to Commercial Departments.			
Irrigation	*—7,61,149*	..	—7,61,149
(2) Interest transferred to "85-A— Capital Outlay on Provincial Schemes of State Trading"	*—29,09,081*	..	—29,09,081
Total—*Deduct*	*—36,70,230*	..	—36,70,230
Total ..	*77,03,633*	..	77,03,633

No. 5.—DETAILED ACCOUNT OF EXPENDITURE BY MINOR HEADS—*contd.*

Heads.	Expenditure for 1953-54.		
	Charged.	Voted.	Total.
1	2	3	4
	Rs.	Rs.	Rs.
F.—Civil Adminstration—			
25.—General Administration—			
A.—Heads of Provinces—			
Salary of the Governor	*72,000*	..	72,000
Secretarial staff of Governor ..	*64,102*	..	64,102
Staff and household of Governor	*98,900*		98,900
Sumptuary allowance of Governor	*18,025*	..	18,025
Expenditure from contract allowance ..	*53,693*	..	53,693
Tour expenses	*10,630*	..	10,630
State Conveyances and motors of the Governor General and Governors.	*36,874*	..	36,874
Ministers	*2,52,688*	3,51,229	6,03,917
B.—Legislative Bodies—			
Provincial Legislative Assembly	..	5,74,540	5,74,540
Elections for Legislatures	*68,926*	80,70,154	81,39,080
C.—Secretariat and Headquarters Establishments—			
Civil Secretariat	*5,983*	45,87,627	45,93,610
Public Service Commission	*1,51,074*	..	1,51,074
Board of Revenue, Financial Commissioner and Establishments	..	3,78,438	3,78,438
Local Fund Audit Establishment	..	2,17,648	2,17,648
D.—Commissioners—			
Commissioners	..	3,60,390	3,60,390
E.—District Administration—			
General Establishments	*1,79,219*	99,71,383	1,01,50,602
Subdivisional Establishments	*19,164*	22,63,160	22,82,324
Other Establishments	*1,791*	1,52,401	1,54,192
Deduct—Establishment Charges recoverable from other Governments, Departments, etc. ..	..	—15,044	—15,044
Carried over ..	*10,33,069*	2,69,11,926	2,79,44,995

No. 5.—DETAILED ACCOUNT OF EXPENDITURE BY MINOR HEADS—*contd.*

Heads.	Expenditure for 1953-54.		
	Charged.	Voted.	Total.
1	2	3	4
	Rs.	Rs.	Rs.
F.—Civil Administration—*contd.*			
25.—General Administration—*concld.*			
Brought forward ..	*10,33,069*	2,69,11,926	2,79,44,995
G.—Miscellaneous—			
Discretionary grants by Heads of Provinces, etc. ..	*550*	1,01,250	1,01,800
Miscellaneous	*8,413*	16,96,277	17,04,690
Rehabilitation Programme	*1,230*	2,13,220	2,14,450
H.—Charges in England—			
High Commissioner for Pakistan—			
Share of the cost of the High Commissioner's Establishment debitable to Provincial Governments	..	89,548	89,548
Other items	..	39,438	39,438
Total ..	*10,43,262*	2,90,51,659	3,00,94,921
27.—Administration of Justice—			
High Court	*10,24,510*	..	10,24,510
Law Officers	*23,193*	3,82,624	4,05,817
Administrator General and Official Trustee ..	..	11,019	11,019
Official Receiver	..	22,890	22,890
Civil and Sessions Courts	..	63,85,670	63,85,670
Pleadership and Mukhtearship Examination Charges	..	4,510	4,510
Charges in England	*1,070*	..	1,070
Total ..	*10,48,773*	68,06,713	78,55,486

No. 5.—DETAILED ACCOUNT OF EXPENDITURE BY MINOR HEADS—*contd.*

Heads.	Expenditure for 1953-54.		
	Charged.	Voted.	Total.
1	2	3	4
	Rs.	Rs.	Rs.
F.—Civil Administration—*contd.*			
28.—Jails and Convict Settlements—			
Jails	*40,989*	65,37,997	65,78,986
Jail Manufactures	..	3,70,798	3,70,798
Charges in England	..	4,427	4,427
Total ..	*40,989*	69,13,222	69,54,211
29.—Police—			
Superintendence	..	6,02,799	6,02,799
District Executive Force	*8,07,185*	3,24,69,408	3,32,76,593
Police Training School	..	4,37,982	4,37,982
Special Police	..	30,53,688	30,53,688
Railway Police	..	1,29,399	1,29,399
Criminal Investigation Department	*18,702*	28,99,758	29,18,460
Works	*25,110*	3,71,165	3,96,275
Charges in England	..	28,751	28,751
Total ..	*8,50,997*	3,99,92,950	4,08,43,947
30.—Ports and Pilotage—			
B.—Other Ports—			
Charges for pooled Launches .. .	*15,234*	7,89,927	8,05,161
Ports Establishments	..	54,554	54,554
Subsidies to Steam Boat Companies ..	..	2,400	2,400
Miscellaneous	..	1,023	1,023
Total ..	*15,234*	8,47,904	8,63,138
36.—Scientific Departments—			
Grants-in-aid- and Donation to Scientific Societies and Institutes.	..	6,650	6,650
Total ..	..	6,650	6,650

No. 5.—DETAILED ACCOUNT OF EXPENDITURE BY MINOR HEADS—*contd.*

Heads.	Expenditure for 1953-54.		
	Charged.	Voted.	Total.
1	2	3	4
	Rs.	Rs.	Rs.
F.—Civil Administration—*contd.*			
37.—Education—			
A.—University—			
Grants to Universities	*10,00,000*	5,93,238	15,93,238
Government Arts Colleges	..	15,88,915	15,88,915
Grants to non-Government Arts Colleges ..	..	6,74,634	6,74,634
Government Professional Colleges	..	1,88,492	1,88,492
B.—Secondary—			
Government Secondary Schools	*61,604*	21,87,342	22,48,946
Direct grants to non-Government Secondary Schools.	*18,991*	31,89,017	32,08,008
C.—Primary—			
Government Primary Schools	..	1,503	1,503
Direct grants to non-Government Primary Schools.	*38,962*	4,59,430	4,98,392
Grants to local bodies for primary education	..	39,63,458	39,63,458
D.—Special—			
Government Special Schools	*5,068*	11,21,634	11,26,702
Direct grants to non-Government Special Schools.	..	12,12,531	12,12,531
E.—General—			
Direction	..	2,38,644	2,38,644
Inspection	*19,130*	13,91,241	14,10,371
Scholarships	*2,985*	3,25,523	3,28,508
Miscellaneous	*1,320*	21,30,250	21,31,570
F.—Charges in England	..	71,956	71,956
Total ..	*11,48,060*	1,93,37,808	2,04,85,868

No. 5.—DETAILED ACCOUNT OF EXPENDITURE BY MINOR HEADS—*contd.*

Heads.	Expenditure for 1953-54.		
	Charged.	Voted.	Total.
1	2	3	4
	Rs.	Rs.	Rs.
F.—Civil Administration—*contd.*			
38.—Medical—			
Medical Establishment	*16,138*	5,85,567	6,01,705
Hospitals and Dispensaries	*70,721*	7,13,890	7,84,611
Grants for Medical purposes	..	2,01,000	2,01,000
Medical College and Schools	..	5,24,216	5,24,216
Mental Hospital	..	1,09,030	1,09,030
Chemical Examiner	..	52,574	52,574
Provincialisation of Sadar and Subdivisional Hospitals.	..	30,84,639	30,84,639
Miscellaneous	..	23,984	23,984
Charges in England	..	1,295	1,295
Total ..	*86,859*	52,96,195	53,83,054
39.—Public Health—			
Public Health Establishment	*70,597*	6,18,991	6,89,588
Grants for Public Health purposes	*720*	8,21,985	8,22,705
Expenses in connection with epidemic diseases ..	*5,267*	11,28,333	11,33,600
Bacteriological Laboratories	..	2,60,355	2,60,355
Pasteur Institute	..	43,048	43,048
Works	..	—1,60,640	—1,60,640
Charges in England	..	4,559	4,559
Total ..	*76,584*	27,16,631	27,93,215

No. 5.—DETAILED ACCOUNT OF EXPENDITURE BY MINOR HEADS—*contd.*

Heads.	Expenditure for 1953-54.		
	Charged.	Voted.	Total.
1	*2*	3	4
	Rs.	Rs.	Rs.
F.—Civil Administration—*contd.*			
40.—Agriculture—			
Direction	..	1,74,289	1,74,289
Superintendence	*81,183*	69,82,577	70,63,760
Subordinate and Expert Staff	..	3,09,980	3,09,980
Experimental Farms	*10,642*	3,26,670	3,37,312
Agricultural Demonstration and propaganda including public exhibitions and fairs. ..	*2,001*	13,16,233	13,18,234
Agricultural Experiment and Research ..	..	1,84,349	1,84,349
Agricultural Education	..	3,72,777	3,72,777
Agricultural Engineering	..	58,616	58,616
Botanical and other Public Gardens	..	300	300
Charges in England	..	1,278	1,278
Total ..	*93,826*	97,27,069	98,20,895
41.—Veterinary—			
Superintendence	..	2,14,789	2,14,789
Veterinary Education and Research	..	1,54,173	1,54,173
Subordinate establishment	..	7,15,897	7,15,897
Hospitals and dispensaries .. .	*36,957*	7,81,684	8,18,641
Charges in England	..	39,906	39,906
Total .	*36,957*	19,06,449	19,43,406
42.—Co-operation—			
Superintendence	..	20,17,682	20,17,682
Grants-in-aid	..	500	500
Other charges	..	4,23,577	4,23,577
Total ..	..	24,41,759	24,41,759

NO. 5—DETAILED ACCOUNT OF EXPENDITURE BY MINOR HEADS.—*contd.*

Heads.	Expenditure for 1953-54.		
	Charged.	Voted.	Total.
1	2	3	4
F.—Civil Administration—*concld.*	*Rs.*	Rs.	Rs.
43.—Industries—			
Industries	..	13,40,491	13,40,491
Fisheries	..	5,32,073	5,32,073
Charges in England	..	*1,572*	1,572
Total	..	18,74,136	18,74,136
47.—Miscellaneous Departments—			
Labour and Emigration—			
Inspector of Factories	..	7,967	7,967
Labour	..	83,885	83,885
Inspection and Tests—			
Inspector of Steam Boilers	..	15,647	15,647
Statistics—			
Provincial Statistics	..	8,890	8,890
Miscellaneous—			
Administration of Partnership Act, 1932 ..	..	2,400	2,400
Administration of Bengal Money Lenders Act 1940. ..	..	*9,693*	9,693
Miscellaneous	..	9,58,597	9,58,597
Total	..	10,87,079	10,87,079
H.—Civil Works and Miscellaneous Public Improvements.—			
50.—Civil Works—			
Original Works—Buildings—			
Land Revenue	..		
Provincial Excise	..	600	600
Registration	..	4,971	4,971
General Administration	*1,342*	—1,02,618	—1,01,276
Carried over	*1,342*	—97,047	—95,705

No. 5.—DETAILED ACCOUNT OF EXPENDITURE BY MINOR HEADS—*contd.*

Heads.	Expenditure for 1953-54.		
	Charged.	Voted.	Total.
1	2	3	4
	Rs.	Rs.	Rs.
H.—Civil Works and Miscellaneous Public Improvements—*contd.*			
50—Civil Works—*concld.*			
Original Works—Buildings—concld.			
Brought forward	*1,342*	—97,047	—95,705
Administration of justice	..	8,437	8,437
Jails and Convict Settlements	..	91,156	91,156
Police	*6,000*	3,04,591	3,10,591
Education	..	60,869	60,869
Medical	..	2,72,672	2,72,672
Public Health	..	451	451
Agriculture	..	5,791	5,791
Veterinary	..	1,440	1,440
Industries	..	3,542	3,542
Civil Works (Buildings)	..	51,249	51,249
Stationery and Printing	..	1,508	1,508
Original Works—Communications	..	6,92,745	6,92,745
Repairs	*2,82,665*	26,38,447	29,21,112
Establishment	*12,702*	2,90,978	3,03,680
Tools and Plant	*774*	—7	767
Grant-in-aid	..	97,402	97,402
Suspense	*20,905*	2,60,61,137	2,60,82,042
Charges in England	..	672	672
Total	*3,24,388*	3,04,86,033	3,08,10,421

No. 5—DETAILED ACCOUNT OF EXPENDITURE BY MINOR HEADS—*contd.*

Heads.	Expenditure for 1953-54.		
	Charged.	Voted.	Total
1	2	3	4
	Rs.	Rs.	Rs.
H.—Civil Works and Miscellaneous Public Improvements—*concld.*			
52A.—Other Revenue expenditure connected with Electricity Schemes—			
Establishment Charges	..	..	..
Total ..	..	..	..
J.—Miscellaneous—			
54.—Famine—			
A.—Famine Relief—			
Salaries and Establishment	*4,703*	4,60,120	4,64,823
Gratuitous Relief	..	17,33,516	17,33,516
Miscellaneous	..	30,36,625	30,36,625
Rehabilitation Programme	..	7,74,579	7,74,579
Total ..	*4,703*	60,04,840	60,09,543
55.—Superannuation Allowances and Pensions ..			
Superannuation and Retired Allowances ..	*15,462*	37,80,728	37,96,190
Compassionate Allowances	..	11,184	11,184
Gratuities	..	25,121	25,121
Pensions for distinguished and meritorious services or for political considerations	..	1,364	1,364
Donations to Provident funds	..	34,000	34,000
Charges in England	*81,113*	13,88,241	14,69,354
Deduct—Pensionary charges transferred to Commercial Departments	..	—90,000	—90,000
Total ..	*96,575*	51,50,638	52,47,213
56.—Stationery and Printing—			
I—Stationery—			
Stationery Supplied by other Governments ..	..	12,24,994	12,24,994
Discount on plain paper used with stamps ..	..	65,809	65,809
Purchase of plain paper used with stamps ..	..	1,71,062	1,71,062
Carried over ..	..	14,61,865	14,61,865

No. 5.—DETAILED ACCOUNT OF EXPENDITURE BY MINOR HEADS—*contd.*

Heads.	Expenditure for 1953-54.		
	Charged.	Voted.	Total.
1	*2*	3	4
	Rs.	Rs.	Rs.
J.—Miscellaneous—*concld.*			
56.—Stationery and Printing—*concld.*			
Brought forward ..	..	14,61,865	14,61,865
II—Printing—			
Government Presses	..	15,91,677	15,91,677
Pr g a Private Presses	..	1,43,794	1,43,794
Charges in England	..	66,570	66,570
Total ..	..	32,63,906	32,63,906
57.—Miscellaneous—			
Donations for charitable purposes	..	17,481	17,481
Special Commissions of Enquiry	..	2,46,537	2,46,537
Petty Establishments	..	3,44,277	3,44,277
Irrecoverable temporary Loans and Advances written off	..	31,541	31,541
Contributions	*31,67,427*	21,83,795	53,51,222
Miscellaneous and unforeseen charges ..	*22,074*	29,63,164	29,85,238
Charges in England	..	1,073	1,073
Loss or gain by exchange	..	1,066	1,066
Total ..	*31,89,501*	57,88,934	89,78,,435

No. 5.—DETAILED ACCOUNT OF EXPENDITURE BY MINOR HEADS—*contd.*

Heads.	Expenditure for 1953-54.		
	Charged.	Voted.	Total.
1	2	3	4
	Rs.	Rs.	Rs.
M.—Extraordinary Items—			
63.—Extraordinary Charges—			
Charges in Pakistan—			
Expenditure on Civil Defence	..	7,65,492	7,65,492
Provincial Transport Controller	..	1,17,690	1,17,690
Motor Spirit and Tyre Rationing Schemes ..	..	811	811
Small Savings Scheme	..	62,488	62,488
Deduct—Amount Recovere from Central Government		—62,488	—62,488
Loss on sale of subsidised food	..	35,46,555	35,46,555
Extra Police force	..	32,752	32,752
Cnarges in England	..	1,385	1,385
Total ..	..	44,64,685	44,64,685
63-B.—Development—			
Land Revenue	..	1,91,546	1,91,546
Forest	*1,00,847*	3,28,349	4,29,196
Irrigation	..	5,79,338	5,79,338
Education	*40,000*	1,94,67,738	1,95,07,738
Medical	..	72,94,099	72,94,099
Public Health	..	48,60,586	48,60,586
Agriculture	..	3,65,718	3,65,718
Carried over ..	*1,40,847*	3,30,87,374	3,32,28,221

No. 5.—DETAILED ACCOUNT OF EXPENDITURE BY MINOR HEADS—*contd.*

Heads.	Expenditure for	1953-54.	
	Charged.	Voted.	Total.
1	*2*	3	4
	Rs.	Rs.	Rs.
M.—Extraordinary Items—*concld.*			
63-B.—Development—*concld.*			
Brought forward ..	*1,40,847*	3,30,87,374	3,32,28,221
Veterinary	..	1,28,277	1,28,277
Civil Works	..	3,98,599	3,98,599
Miscellaneous	..	20,75,777	20,75,777
Charges in England	..	1,87,730	1,87,730
Total ..	*1,40,847*	3,58,77,757	3,60,18,604
JJ.—Miscellaneous—Capital Account within the Revenue Account—			
55-A.—Commutation of Pensions financed from ordinary Revenues—			
Amount transferred from "83.—Payments of Commuted value of pensions".	*6,534*	3,14,447	3,20,981
Total ..	*6,534*	3,14,447	3,20,981
AA.—Principal Revenue Heads—Forest Accounts outside the Revenue Account—			
65.—Capital outlay on Forests—			
Live-Stock, Stores, Tools and Plant ..	*5,651*	..	5,651
Establishment	*2,969*	..	2,969
Total ..	*8,620*	..	8,620
CC.—Capital Account of Irrigation, Navigation, Embankment and Drainage works outside the Revenue Account—			
68.—Construction of Irrigation, Navigation, Embankment and Drainage works—			
A.—Irrigation works— Productive— Works	..	82,24,018	82,24,018
Establishment	..	4,88,106	4,88,106
Tools and Plant	..	2,70,514	2,70,514
Suspense	..	54,27,547	54,27,547
Deduct—Receipts and Recoveries on Capital Account	.	—13,554	—13,554
Total—A—Irrigation Works ..	..	1,43,96,631	1,43,96,631

No. 5—DETAILED ACCOUNT OF EXPENDITURE BY MINOR HEADS—*contd.*

Heads.	Expenditure for 1953-54.		
	Charged.	Voted.	Total.
1	2	3	4
	Rs.	Rs.	Rs.
CC.—Capital Account of Irrigation, Navigation, Embankment and Drainage works outside the Revenue Account—*concld.*			
68.—Construction of Irrigation, Navigation, Embankment and Drainage Works—*concld.*			
B.—Navigation Embankment and Drainage Works—			
Productive—			
Works		1,39,65,184	1,39,65,184
Establishment	..	8,47,069	8,47,069
Tools and plant		73,420	73,420
Charges in England	..	50	50
Total—B—Navigation, etc. works ..	..	1,48,85,723	1,48,85,723
Total—Irrigation Navigation, etc. works	..	2,92,82,354	2,92,82,354
FF.—Civil Administration—Capital Account outside the Revenue Account—			
70.—Capital outlay on Improvement of Public Health—			
Dacca Sewerage Extension (old Town) ..	..	3,49,439	3,49,439
Total	..	3,49,439	3,49,439
71.—Capital outlay on Schemes of Agricultural Improvement and Research—			
Seed Improvement Operation Scheme—			
Establishment of Seed Multiplication Farm at Iswardi.	..	1,65,810	1,65,810
Thana Agricultural Farms	..	6,21,400	6,21,400
Establishment of Jute Seed Multiplication Farm at Dattanagar..	..	77,154	77,154
Total ..	..	8,64,364	8,64,364

Heads.	Expenditure for 1953·54.		
	Charged.	Voted.	Total.
1	2	3	4
Brahmanbaria Electric Supply—	*Rs.*	Rs.	Rs.
Works	..	60,286	60,286
Establishment	..	33,608	33,608
Tools and Plant	..	60,100	60,100
Total	..	1,53,994	1,53,994
Chandpur Electric Supply—			
Works	..	6,728	6,728
Establishment	..	381	381
Tools and Plant	..	39,402	39,402
Total	..	46,511	46,511
Chittagong Electric Supply—			
Works	..	95,792	95,792
Establishment	..	24,157	24,157
Tools and Plant	..	58,134	58,134
Total	..	1,78,083	1,78,083
Grand Total	..	52,35,647	52,35,647
JJ.—Miscellaneous Capital Account outside the Revenue Account—			
***82.*—Capital Account of Other Provincial works outside the Revenue Account—**			
Aircraft	..	97,687	97,687
Government Vehicles Workshop ..	..	40,275	40,275
Expansion and re-organisation of East Bengal Veterinary College	..	8,22,945	8,22,945
Total	..	9,60,907	9,60,907
***83.*—Payments of commuted value of pensions—**			
Payments in Pakistan	..	3,00,080	3,00,080
Payments in England— Par value .. .. Loss or Gain by Exchange	..	20,876 25	20,876 25
Deduct—Amount financed from ordinary revenues	..	—3,20,981	—3,20,981
Total	..	..	..

No. 5.—DETAILED ACCOUNT OF EXPENDITURE BY MINOR HEADS—*contd.*

Heads.	Expenditure for 1953-54.		
	Charged.	Voted.	Total.
1	2	3	4
	Rs.	Rs.	Rs.
JJ.—Miscellaneous Capital Account outside the Revenue Account —*contd.*			
84.—Capital outlay on Printing Presses—			
Plant and machinery	..	5,80,798	5,80,798
Total	..	5,80,798	5,80,798
85-A.—Capital Outlay on Provincial Schemes of State Trading—			
A.—Grain purchase scheme—			
Gross Expenditure	*29,09,081*	10,43,41,622	10,72,50,703
Deduct—Receipts and Recoveries on Capital Account	..	−7,77,92,077	−7,77,92,077
Deduct—Capital Expenditure financed from ordinary Revenues	..	−35,46,555	−35,46,555
Total	*29,09,081*	2,30,02,990	2,59,12,071
B.—Purchase and distribution of Standard cloth—			
Gross Expenditure	..	30,811	30,811
Deduct—Receipts and Recoveries on Capital Account	..	−1,80,295	−1,80,295
Total	..	−1,49,484	−1,49,484
C.—Other Miscellaneous Schemes—			
Gross Expenditure..	..	84,15,705	84,15,705
Deduct—Receipt and Recoveries on Capital Account	..	−3,17,82,395	−3,17,82,395
Total	..	−2,33,66,690	−2,33,66,690
Carried over ..	*29,09,081*	−5,13,184	23,95.897

No. 5.—DETAILED ACCOUNT OF EXPENDITURE BY MINOR HEADS—*concld.*

Heads.	Expenditure for 1953-54.		
	Charged,	Voted.	Total.
1	2	3	4
	Rs.	Rs.	Rs.
JJ.—Miscellaneous Capital Account outside the Revenue Account—*concld.*			
85.A—Capital Outlay on Provincial Schemes of State Trading—*concld.*			
Brought forward	*29,09,081*	−5,13,184	23,95,897
D.—Construction of Boats—			
Gross Expenditure	..	..	..
Deduct—Receipts and Recoveries on Capital Account	..	..	..
Total	..	..	..
E.—Establishment	..	1,46,71,016	1,46,71,016
Total	..	1,46,71,016	1,46,71,016
F.—Purchase and distribution of iron and steel—			
Gross Expenditure	..	..	..
Deduct—Receipts and Recoveries on Capital Account	..	..	..
Total	..	..	..
G.—Cost of Establishment of flour mill ..	..	7,43,697	7,43,697
Total	..	7,43,697	7,43,697
H.—Charges in England	..	6,357	6,357
Loos or gain by exchange	..	8	8
Grand Total ..	*29,09,081*	1,49,07,894	1,78,16,975
90.—Provincial Miscellaneous Investment—			
Investment in the share capital of the Dacca Electricity Development Company Ltd. ..	..	33,50,000	33,50,000
Total	..	33,50,000	33,50,000

No. 6.—STATEMENT OF CAPITAL EXPENDITURE OUTSIDE THE REVENUE ACCOUNT DURING AND TO END OF THE YEAR.

Nature of Expenditure.	Expenditure during the year.	Expenditure to end of the year.
1	2	3
	Rs.	Rs.
65.—Capital Outlay on Forests—		
Live Stock, Stores, Tools and Plant ..	5,651	5,651
Establishment	2,969	2,969
Total ..	8,620	8,620
68. Construction of Irrigation, Navigation, Embankment and Drainage works—		
A—Irrigation works—		
Productive—		
Karnafuli Multipurpose Project	1,34,67,404	2,20,79,004
Ganges Kobadak Project	9,29,227	9,29,227
Total A—Irrigation works ..	1,43,96,631	2,30,08,231
B.—Navigation, Embankment and Drainage works—		
Productive—		
Dredger 'Aminul Bahar'	58,94,608	58,98,609
Dredger 'Safinatul Hasan'	19,90,359	19,91,609
12" 'Suction Dredgers'	56,09,797	56,12,554
Baby Dredgers	3,331	1,66,973
Grow More Food Schemes	13,87,628	13,87,628
Total-B.—Navigation, etc., works ..	1,48,85,723	1,50,57,373
Total—Irrigation, Navigation, etc., works ..	2,92,82,354	3,80,65,604
70.—Capital Outlay on Improvement of Public Health—		
Dacca Sewerage Extension (old Town)	3,49,439	3,49,439
Total ..	3,49,439	3,49,439
71.—Capital Outlay on Schemes of Agricultural Improvement and Research—		
Seed Improvement operation Scheme	8,64,364	28,73,153
Scheme for Power Pump and Mechanical Cultivation ..	10,64,009	13,27,207
Total ..	19,28,373	42,00,360
72.—Capital Outlay on Industrial Development—		
Equipment and machinery for Ceramic Institute, Textile Institute and Tanning Institute.	31,921	2,67,555
Karnafuli flood control and Hydro-Electric Scheme ..	..	23,18,518
Rural Electrification Scheme and Thermo Electric Scheme	..	57,84,552
Reclamation of derelict water areas for production of fish	3,800	20,470
Muslin Cotton Mills	10,82,073	35,85,652 5
Loss or gain by exchange	..	63
Total ..	11,17,794	1,19,46,810
Carried over ..	3,26,86,580	5,45,70,833

NO. 6.—STATEMENT OF CAPITAL EXPENDITURE OUTSIDE THE REVENUE ACCOUNT DURING AND TO END OF THE YEAR—*contd.*

Nature of Expenditure.	Expenditure during the year.	Expenditure to end of the year.
1	2	3
	Rs.	Rs.
Brought forward ..	3,26,86,580	5,45,70,833
73. Capital outlay on Ports—		
Launches	..	5,73,472
Works	1,07,980	1,07,980
Other equipments	2,012	2,012
Miscellaneous	83,400	83,400
Total ..	1,93,392	7,66,864
80.—Town Development Schemes	25,99,539	25,99,539
Total ..	25,99,539	25,99,539
81.—Capital Account of Civil Works Outside the Revenue Account	5,30,07,172	22,01,71,401
Total ..	5,30,07,172	22,01,71,401
81 A.—Capital Outlay on Electricity Schemes—		
Thermo Electric Schemes—	..	
Chittagong Diesel Project	7,19,948	7,19,948
Shidhirganj Diesel Project	27,81,667	27,81,667
Goalpara Diesel Project	13,55,444	13,55,444
Brahmanbaria Electric Supply	1,53,994	1,53,994
Chandpur Electric Supply	46,511	46,511
Chittagong Electric Supply	1,78,083	1,78,083
Total ..	52,35,647	52,35,647
82.—Capital Account of other Provincial Works outside the Revenue Account—		
Aircraft	97,687	9,79,720
Government Vehicles	..	2,46,487
Government Vehicles workshop	40,275	8,57,045
Expansion and reorganisation of East Bengal Veterinary College.	8,22,945	8,22,945
Total ..	9,60,907	29,06,197
Carried over ..	9,46,83,237	28,62,50,481

NO. 6.—STATEMENT OF CAPITAL EXPENDITURE OUTSIDE THE REVENUE ACCOUNT DURING AND TO END OF THE YEAR—*concld.*

Nature of Expenditure.	Expenditure during the year.	Expenditure to end of the year.
1	2	3
	Rs.	Rs.
Brought forward ..	9,46,83,237	28,62,50,481
83.—**Payments of Commuted Value of Pensions—**		
Payments in Pakistan	3,00,080	18,74,269
Payments in England—		
Par value	20,876	7,75,048
Loss or gain by exchange	25	198
Deduct—Amount financed from ordinary revenues ..	—3,20,981	—26,49,515
Total ..	..	..
84.—Capital outlay on Printing Presses—		
Plant and machinery	5,80,798	51,93,834
Total ..	5,80,798	51,93,834
85-A.—Capital Outlay on Provincial Scheme of State Trading—		
A—Grain Purchase Scheme	2,59,12,071	—73,34,408
B.—Purchase and distribution of Standard Cloth ..	—1,49,484	—1,02,67,985
C.—Other Miscellaneous Schemes	—2,33,66,690	—3,40,33,920
D.—Construction of Boats	..	—2,19,310
E.—Establishment	1,46,71,016	9,84,23,249
F.—Purchase and distribution of Iron and Steel ..	..	..
G—Cost of Establishment of Flour Mill	7,43,697	23,23,443
H.—Charges in England	6,357	6,357
I.—Loss or gain by exchange	8	285
Total ..	1,78,16,975	4,88,97,711
90.—Provincial Miscellaneous Investment—		
Investment in the share capital of the Dacca Electricity Development Company Ltd.	33,50,000	33,50,000
Total ..	33,50,000	33,50,000
Grand Total ..	11,64,31,010	34,36,92,026

B.—DEBT, DEPOSIT AND REMITTANCE ACCOUNTS

I.—REPORT.

Introductory.

1. Disbursements under Debt, Deposit and Remittance heads although involving temporary appropriations of Government funds, are not ordinarily regarded as expenditure within the meaning of Sections 79 and 80 of the Government of India Act 1935, as adapted by Pakistan (Provisional Constitution) Order, 1947, and except in a few specified cases, are not included in the Schedule of Authorised Expenditure authenticated under Section 80. It is, however, obviously essential to maintain a complete and progressive record of the debt, deposit, advance, suspense and remittance transactions as they cannot be ignored when considering the financial position of Government. The management of the various receipts and disbursements under these heads constitutes a vital part of the machinery of financial administration. That record is found in this part of the report and its object is, in the first place, to give a complete enumeration of balances under Debt, Deposit and Remittance heads, and, in the second place, to review the current state of the accounts under each head.

2. Except where stated otherwise, the balances in this part of the report under each head have been duly verified and found to agree with those shown in the separate registers or other records maintained in the Account Office for the purpose in accordance with the prescribed rules and have also been accepted as correct by the responsible officers concerned where necessary; and the debits and credits during the year to the various reserve funds and deposit accounts of grants, etc., were for amounts authorised by the relevant Acts or rules of the funds or accounts, and there were no diversions for purposes other than those for which the funds were constituted or the grants were made.

REVIEW OF BALANCES.

3. The following is the general statement of balances of the Government of East Bengal on 31st March, 1954. (All figures are in units of rupees):—

Debit balance	Section of the General Account.	Name of Account.	Page.	Credit Balance
1	2	3	4	5
Rs.				Rs.
*52,73,04,278	A to M	Government	84	
	N ..	Public Debt	85	53,54,05,865
	O ..	Unfunded Debt	88	2,63,69,715
	P ..	Deposits and Advances—		
		(i) Deposits not bearing Interest ..	90	12,97,76,761
70,46,718	..	(ii) Advances not bearing Interest	100	
5,18,01,069	..	(iii) Suspense	104	
6,02,16,599	R ..	Loans and Advances by Provincial Governments.	106	
	S ..	Remittances—	110	
4,72,22,905		1.—Remittances within Pakistan (net)		
—20,39,228	V ..	(Closing) Cash Balance.	112	
69,15,52,341		Total.		69,15,52,341

*It inculdes Provisinal opening balance of Rs.8,02,23,383 (Cr.) adopted on 15th August 1947, on account of Debt and Deposit heads and is subject to modification. The details are as under:—

LIST OF PREPARTITION BALANCES TAKEN OVER PROVISIONALLY AND INCLUDED IN THE PROGRESSIVE BALANCES.

SECTION N.—PUBLIC DEBT.

Head of Account.	*Amount.* Cr. Rs.
Floating Debt—	
Treasury Bills	2,00,00,000
Loans from the Central Government	3,34,57,730
Total ..	5,34,57,730

SECTION O.—UNFUNDED DEBT.

Head of Account.	*Amount.* Cr. Rs.
State Provident Fund—	
General Provident Fund	1,74,91,641
I. C. S. Provident Fund	18,25,282
I. C. S. (N. E. M.) Provident Fund	2,04,515
Contributory Provident Fund	8,80,828
Total ..	2,04,02,266

SECTION P.—DEPOSITS AND ADVANCES.

Deposits not bearing Interest—
Other Deposit Accounts—
Deposits of Local Funds—

Head of Account.	*Amount.* Cr. Rs.
District Funds—	
District Funds	13,77,929
Union Funds	4,97,916
Municipal Funds	1,12,661
Education Funds—	
District Primary Education Funds	84,50,699
Medical and Charitable Funds—	
Pilgrims Lodging House Fund	10,870
Other Miscellaneous Funds—	
Syedpur Trust Estate Fund	95,982
Cinematograph Act Fund	6,619
Total ..	1,05,52,676

DEPARTMENTAL AND JUDICIAL DEPOSITS—CIVIL DEPOSITS.

Head of Account.	Amount.
	Cr. Rs.
Revenue Deposits	47,85,704
Forest Deposits	1,11,613
Deposits for security of the purchasing agents of the Civil Supplies Department.	65,000
Civil Court Deposits	62,64,109
Rent Controller's Deposits	85,475
Criminal Court's Deposits	3,88,140
Personal Deposits	95,79,056
Litigation Funds	14,627
Warder's Benefit Funds	2,661
Public Works Deposits	11,27,022
Trust Interest Funds (Charitable Endowments)	13,066
Deposits on account of cost price of Liquor, Ganja and Bhang	54,068
Deposits for work done for Pakistan States, Public Bodies or Private Individuals.	1,81,580
Deposit on Account of sale proceeds of stocks of Black listed shops and Private hoarders.	1,067
Total	2,26,73,188

ADVANCES NOT BEARING INTEREST.

Head of Account.	*Amount.*
	Dr. Rs.
Advances Repayable—	
Objection Book Advances	11,49,153
Public Works Advances—	
Takavi Works Advances	68,168
Special Advances—	
(i) Advances to persons rendered destitute by the Famine of 1943	6,09,741
(ii) Advances to persons in flood affected areas	57,419
(iii) Advances in cyclone affected areas	1,05,123
(iv) Advances to riot victims	1,00,000
(v) Advances to Salvation Army	2,500
Forest Advances	5,078
Permanent Advances	1,01,897
Total	21,99,079

SUSPENSE ACCOUNT.

Head of Account.	*Amount.*
	Dr. Rs.
Departmental and similar Accounts—	
Forest Departmental Account	16,024
Public Works Departmental Account	15,949
Total	31,973

SECTION R.—LOANS AND ADVANCES—BY PROVINCIAL GOVERNMENT

Head of Account.	*Amount.* Dr. Rs.
Loans to Municipalities, Port Funds, etc.—	
Loans to Municipalities	8,00,086
Loans to District and Other Local Funds Committees	3,47,585
Total ..	11,47,671
Loans to Landholders and other Notabilities—	
Loans to the Nawab of Dacca	5,40,412
Loans to the Maharaja of Susang	3,00,000
Total ..	8,40,412
Advances to Cultivators—	
Loans under Land Improvement Act XIX of 1883	78,996
Agriculturists Loan Act XII of 1884	1,34,91,243
Co-operative Credit Societies Act.	3,063
Loans to Small Jute growers	3,71,147
Total ..	1,39,44,449
Advances under Special Laws—	
Zamindari Embankment Advances under Act II(BC) of 1882 ..	1,00,336
Miscellaneous Loans and Advances—	
Loans to Fishermen	33,933
Cattle Purchase Loan	75,74,696
Advances to Collectors for removal of water hyacinth	2,27,537
Loans to Weavers and Artisans	591
Rehabilitation Scheme—Loans to Artisans	7,10,037
Loans to non-Agriculturists	32,682
Total ..	85,79,476
Loans to Government Servants—	
House building Advances	5,330
Advances for purchase of Motor Conveyances	10,275
Advances for purchase of other Conveyances	3,135
Other Advances	341
Total ..	19,081
Grand Total	2,46,31,425

ABSTRACT.

Head of Account.	Dr.	Cr.
	Rs.	Rs.
N.—Public Debt	..	5,34,57,730
O.—Unfunded Debt	..	2,04,02,266
Deposits of Local Funds	..	1,05,52,676
Civil Deposits	..	2,26,73,188
Advances Repayable	20,97,182	..
Permanent Advances	1,01,897	..
Suspense—Departmental and Similar Accounts ..	31,973	..
Loans and Advances	2,46,31,425	..
Total ..	2,68,62,477	10,70,85,860
Net Credit ..		*8,02,23,383

*Differs from the closing balance of the last year by Rs. 11,940 (net—Cr.) due to the revision of the provisionally adopted balance on the 15th August, 1947, under the Head "O—Unfunded Debt—State Provident Funds".

4. It must be clearly understood that the balances of accounts shown in the statement above are not, and cannot be regarded as a complete record of the state of affairs or the net financial position of the Government of East Bengal as it is not possible to take into account all the various physical assets of the Province such as land, buildings, communications, etc., for which complete statistics are not available and the exact value of which is difficult to estimate. This statement shows the balances of those accounts only for which separate running accounts are kept within the Government books.

The above balances are reviewed in details in the following paragraphs :—

SECTIONS A TO M. —GOVERNMENT ACCOUNT.

Dr. Rs.52,73,04,278

5. This is the general closing head in the Ledger. Under the system of book keeping followed in Government Accounts, all balances which are not carried forward from year to year are closed to this head. It is also used as an adjusting head for the purpose of counterbalancing entries which have been included elsewhere in the accounts. The balance under this head, therefore, represents the cumulative results of revenue, capital and other transactions in respect of which no separate progressive balanced accounts are kept. The account for the year is given in the following table :—

Dr.	Details.	Cr.
Rs.		Rs.
*38,09,63,193	A.—Opening Balance	..
	B.—Revenue Receipts for 1953-54	23,02,81,053
26,01,91,128	C.—Expenditure on Revenue Account for 1953-54	..
11,64,31,010	D.—Capital Expenditure outside the Revenue Account for 1953-54.	
	E.—Closing Balance Dr.	52,73,04,278
75,75,85,331	Total ..	75,75,85,331

*Differs from the closing balance of the previous year by Rs. 11,940 (Cr.) due to revision, in this year's Accounts, of the provisionally adopted pre-partition balance on the 15th August, 1947 under the head "O—Unfunded Debt—State Provident Funds".

		Rs.
SECTION N—PUBLIC DEBT ..	Cr.	53,54,05,865

6. The term "Public Debt" as used in this report is confined to regular loans raised from the public or taken from the Central Government and does not cover other obligations (whether bearing interest or not) such as State Provident Funds and other Funds, which are dealt with in Sections "O" and "P" of this report. A comparative statement showing the aggregate gross capital liabilities of the Government of East Bengal on 31st March, 1954 and the capital and other disbursements which are treated as a setoff against these liabilities, will be found in Statement No. 2 of this part of the report.

"Public Debt" is ordinarily divided into three categories, namely, (a) "Permanent Debt", (b) "Floating Debt" and (c) "Loans from the Central Government". The term "Permanent Debt" covers such of the loans borrowed by Government in the open market as are intended to have, at the time when they are raised, a currency of more than twelve months. The term "Floating Debt" is applied to borrowing of a purely temporary nature such as, treasury bills or ways and means advances from the State Bank of Pakistan which are to be repaid within twelve months. These balances which represent the nominal value of outstanding debt on 31st March, 1954 as distinct from the cash proceeds in respect of the outstanding loans, are reviewed in the following paragraphs :—

Loans from the Central Government to the Government of East Bengal under Section 163(*2*) of the Government of India Act, 1935, as adapted by Pakistan (Provisional Constitution) Order, 1947, are recorded under the head, "Loans from the Central Government".

The outstanding balance under "Public Debt" is composed of the following:—

	Cr.
	Rs.
Permanent Debt	3,34,14,700
Floating Debt	9,48,73,404
Loans from the Central Government	40,71,17,76 1

		Rs.
Permanent Debt	Cr.	**3,34,41,700**

7. This item represents the proceeds of 3½ per cent. East Bengal Loan, 1960 raised by the Government of East Bengal in the open market in October, 1953, at a discount of annas 12 for every hundred rupees subscribed. The loan was raised for financing all Industrial, Agricultural and other development projects which could not be financed out of the Central Development Loan. The loan is repayable at par on the 8th October, 1960 by means of the Sinking and Depreciation Fund created by the Government from the revenues of the Province in annual instalments of Rs. 6,68,000.

		Rs.
Floating Debt	Cr.	9,48,73.404

8. The balance is composed of—

	Cr. Rs.
(*i*) Treasury Bills	2,00,00,000
(*ii*) Other Floating Loans	7,48,73,404

		Rs.
(i) Treasury Bills	Cr.	2,00,00,000

9. This represents the opening balance on 15th August, 1947, which has been adopted provisionally and is subject to modification.

The balance represents the value of the treasury bills floated by the Government of Bengal (Undivided) which matured on 27th September, 1947, and were repaid by the Government of East Bengal. This has been treated as a loan from the Government of Pakistan and the amount of repayment representing the liability of Undivided Bengal has been adjusted under the Suspense head "Liability of Undivided Bengal" in section "P—Deposits and Advances". The credit balance of Rs,. 2,00,00,000 under this head will be set off by the debit resulting from the clearance of the above suspense head after final allocation of assets and liabilities between East Bengal and West Bengal.

		Rs.
(ii) Other Floating Loans	Cr.	7,48,73,404

10. The balance is composed of:—

	Cr. Rs.
(*a*) Ways and Means Advances from the State Bank of Pakistan ..	13,00,000
(*b*) Cash Credit Advances	7,35,73,404

		Rs.
(a) Ways and Means Advances from the State Bank of Pakistan	Cr.	13,00,000

11. This represents the outstanding amount on 31st March, 1954 of the Ways and Means Advances drawn from the State Bank of Pakistan.

During the year under review Ways and Means Advances of the total value of Rs. 14,75,87,000 were taken from the State Bank of Pakistan. Repayment on this account during the year amounted to Rs.16,25,87,000 (including a sum of Rs. 1,63,00,000 relating to the year 1952-53) leaving a balance of Rs.13,00,000 at the close of the year. Total amount of interest paid on this account amounted to Rs.2,51,058 at the rate of 2 per cent. per annum.

		Rs.
(b) Cash Credit Advances	Cr.	7,35,73,404

12. Out of the above balance a sum of Rs. 5,95,73,404 represents the outstanding amount, on 31st March, 1954, of the Cash Credit Advances taken by the Government of East Bengal from the Imperial Bank of India and the National Bank of Pakistan for financing their Grain purchase schemes and allied food procurement operations of the Department of Civil Supplies. The opening balance on 1st. April, 1953 on this account was Rs. 9,46,71,373. During the year under review a further sum of Rs.5,16,12,773 was taken from the Banks as Cash Credit Advance (i.e. the amount up to which the Banks agreed

to finance the purchases of the Civil Supplies Department). This cash credit did not enter Government cash balance and was, therefore, adjusted in Government books by credit to "N—Public Debt.—Floating—Debt Other Floationg Loans —Cash Credit Advances" and debit to "85-A—Capital Outlay on Provincial Schemes of State Trading". A sum of Rs.8,67,10,742 was repaid to the Banks (out of the sale proceeds) during the year by debit to "N-Public Debt.-Floating Debt—Other Floating loans—Cash Credit Advances" and credit to "85-A—Capital Outlay on Provincial Schemes of State Trading". The net outstanding balance of the principal portion of the cash credit on this scheme which remained payable to the Banks on 31st. March, 1954 was, therefore Rs.5,95,73,404 which has been accepted by the Banks.

The interest of Rs.29,09,081, paid to the Banks during the year under review was debited to "22—Interest on Debt and other Obligations" and then transferred from that head (by deduct entry) to the Capital head "85-A—Capital Outlay on Provincial Schemes of State Trading".

The remaining balance of Rs.1,40,00,000 represents the outstanding amount, on 31st. March, 1954, of the Cash Credit Advance taken by the Government from the National Bank of Pakistan during the year 1952-53 for financing their Scheme for Purchase of Jute by Co-operative Societies (Rs.1,00,00,000) and for Advansces to small Jute Growers (Rs.40,00,000). The amount of Rs.1,40,00,000 also did not enter Government Cash balance and was, therefore,adjusted as above in Government books by credit to"N—Public Debt—Floating Debt—Other Floating Loans-Cash Credit Advances". No repayment was made during the year on this account. A sum of Rs. 3,55,068 was paid to the National Bank as interest charges.

			Rs.
Loans from the Central Government	..	.. Cr.	40,71,17,761

13. This includes the opening balance of Rs. 3,34,57,730 being the proportionate share of the Government of East Bengal of the total loans aggregating Rs.5,95,92,776 outstanding on the 15th August, 1947, taken by the Government of Undivided Bengal from the Government of Undivided India. The liability has been adopted provisionally and is subject to modification on ultimate financial settlement between the Governments of East Bengal and West Bengal.

The balance of Rs.37,36,60,031 outstanding on the 31st March, 1954, is composed of the following outstanding loans taken from the Central Government:—

	Rs.
(i) Loan of Rs.2,00,00,000 taken on 27th September, 1947 for liquidating Treasury Bills of the Government of Undivided Bengal which matured on the 27th September, 1947 and Loan of Rs.2,57,41,283 taken on the 15th October, 1947 to meet half of the debit balance of Undivided Bengal with the Reserve Bank of India on the 14th August, 1947. (Rate of interest at 2¾ per cent. per annum) less amount repaid up to 31st March, 1954 Rs. 1,68,23,057..	2,89,18,226
(ii) Loan of Rs.5,50,00,000 bearing interest at 3 per cent. per annum taken on the 10th April, 1950 as a Ways and Means Advance	5,50,00,000
(iii) Loan of Rs.2,00,00,000 bearing interest at of 3 per cent. per annum taken on the 15th December, 1950 for meeting expenditure on Roads and Buildings projects	2,00,00,000
(iv) Loans of Rs.65,87,510 bearing interest at 3½ per cent. per annum taken on the 2nd April, 1951 and 16th August, 1951 for the rehabilitation of refugees. less amount repaid up to 31-3-1954 Rs.11,42,710	54,44,800

(*v*) Loan of Rs.80,00,000 bearing interest at 3% per annum taken on the 6th October, 1951 for meeting expenditure on Roads and Buildings Projects	80,00,000
(*vi*) Loan of Rs.2,50,00,000 bearing interest at 3% per annum taken in two instalments of Rs. 2 Crores and Rs. 50 lakhs on the 30th January, 1952 and 1st April, 1952 respectively for Development Schemes ..	2,50,00,000
(*vii*) Loan of Rs.98,00,000 bearing interest at 3½% per annum taken on 31st March, 1952 for rehabilitation of Refugees	98,00,000
(*viii*) Loan of Rs.50,00,000 bearing interest at 3% per annum taken on the 4th June, 1952 for making advances to the Cultivators of the famine affected areas of the Khulna District. *Less* repaid upto the 31st March 1954, Rs.9,41, 773	40,58,227
(*ix*) Loan of Rs.2,90,00,000 bearing interest at 3% per annum taken in two instalments of Rs.1 crore on the 30th July, 1952 and Rs.1 crore and 90 lakhs on the 27th November, 1952 for meeting expenditure incurred during 1952-53 on Provincial Development Schemes	2,90,00,000
(*x*) Loan of Rs.50 lakhs bearing interest at 3% per annum taken on the 11th August, 1952 for paying prepartition claims of the Pakistan Nationals.	50,00,000
(*xi*) Loan of Rs.33,50,000 bearing interest at 3% per annum taken on the 25th March, 1953 for taking over all the assets and liabilities of the Dacca Electricity Supply Company Ltd. Less repaid upto 31st March, 1954.—Rs.2,92,222	30,57,778
(*xii*) Loan of Rs.6,03,81,000 taken during the year 1953-54 by instalments for expenditure on Development works for the year 1953-54 as approved by the Government of Pakistan (Rate of interest 2¾% per annum) ..	6,03,81,000
(*xiii*) Loan of Rs.50,00,000 taken on the 22nd February, 1954 for clearing the outstanding liabilities in respect of unapproved Roads and Buildings Schemes (Rate of interest 2¾% per annum)	50,00,000
(*xiv*) Loan of Rs.11,50,00,000 bearing interest at 3 per cent. per annum taken during the year by instalments for meeting the outstanding dues of the Central Government against the Government of East Bengal ..	11,50,00,000
Total ..	37,36,60,031

During the year under report all payments on account of interest and principal were made on the due dates. Other conditions regulating the grant of loans were also duly observed.

Rs.

SECTION O.—UNFUNDED DEBT .. Cr. 2,63,69,715

14. The term "Unfunded Debt" is used to describe a number of interest bearing obligations of Government in respect of funds deposited with it for various purposes. The only class of such obligation in East Bengal is the State Provident Funds.

Rs.

State Provident Funds .. .. **Cr. 2,63,69,715**

15. These are funds established for the benefit of Government servants, contributions to which are, in certain cases, compulsory. Government pays interest on the sums deposited and in some cases where the funds in effect represent substitutes for pensions, supplements the deposits by contributions. The accumulated

deposits are paid to the depositors on the termination of their service with Government. Temporary withdrawals are, however, permitted in the interval in certain circumstances. The details of these funds are as shown in the following table :—

	C
	Rs.
(i) General Provident Fund	2,49,90,056
(ii) Indian Civil Service Provident Fund	2,57,491
(iii) Indian Civil Service (Non-European Members) Provident Fund ..	21,622
(iv) Contributory Provident Fund	11,00,546
Total ..	2,63,69,715

The amounts at credit of the subscribers on 31st March, 1954, have been communicated to them.

	Rs.
(i) General Provident Fund	**Cr. 2,49,90,056**

16. It includes the opening balance of Rs.1,74,91,641 (Cr.) on the 15th August, 1947, which has been adopted provisionally and is subject to modification.

Subscribers to this fund include permanent Government servants in superior service except those who have been required or permitted to subscribe to a Contributory Provident Fund. They exclude members of the old Indian Civil Service for whom separate funds exist. Government servants in temporary superior service are also permitted to join this fund on certain conditions. The ledger balance of this fund on the books, of the Account Office is proved with the sum total of balances of the personal accounts of the subscribers to the Fund. There was a difference of Rs.2,81,628 on 31st March 1954 out of which a sum of Rs.3,585 has been settled in 1954-55 and Rs.2,15,173 in 1956-57 accounts. The balance of Rs.62,870 is still under reconciliation.

	Rs.
(ii) Indian Civil Service Provident Fund	**Cr. 2,57,491**

17. It includes the opening balance of Rs.18,25,282 (Cr.) on 15th August, 1947, which has been adopted provisionally and is subject to modification.

The balance under this head represents deductions made from the salaries of members of the old Indian Civil Service which are funded for the benefit of the officers concerned. The balance has been reconciled with the accounts of individual depositors maintained in the Account Office. There was a difference of Rs.2,15,173 between the Ledger and Broadsheet figures which has been settled in the accounts for 1956-57. Out of the balance of Rs.42,318 a sum of Rs. 859 has been transferred to the Accountant-General, Pakistan Revenues, Karachi and steps are being taken to transfer the balance of Rs, 41,459.

	Rs.
(iii) Indian Civil Service (Non-European Members) Provident Fund	**Cr. 21,622**

18. It includes the opening balance of Rs.2,04,515 (Cr.) on 15th August, 1947 which has been adopted provisionally and is subject to modification.

This fund was established on the 1st January, 1931, and is open only to non-European members of the old Indian Civil Service. The balance has been reconciled with the accounts of individual depositors maintained in the Account Office. The Ledger figure agrees with the Broadsheet figure. Out of the above balance a sum of Rs.359 has been transferred to the Accountant-General, Pakistan Revenues and steps are being taken to transfer the balance of Rs.21,263

Rs.

(iv) Contributory Provident Fund .. .. .. Cr. 11,00,546

19. It includes the opening balance of Rs.8,80,828 (Cr.) on 15th August 1947, which has been adopted provisionally and is subject to modification.

This fund was started for the benefit of certain non-pensionable Government servants under the administrative control of the Government of East Bengal. Besides the subscriptions it also includes contributions made by the Government of East Bengal in lieu of pension. The balance has been verified with the individual account except for a difference of Rs.19,023 (Cr.) on 31st March, 1954 out of which Rs.1,211 (Cr.) have been settled during the year 1954-55 and the balance of Rs.17,812 (Cr.) is still under settlement.

SECTION P—DEPOSITS AND ADVANCES.

20. The balance under this section relates to the following three main parts, namely :—

	Dr.	Cr.
	Rs.	Rs.
(I) Deposits not bearing Interest	..	12,97,76,761
(II) Advances not bearing Interest	70,46,718	..
(III) Suspense	5,18,01,069	..

Rs.

(I) Deposits not bearing Interest—Other Deposit Accounts— Cr. 12,97,76,761

21. This account is sub-divided into the following heads—

	Cr.
	Rs.
Deposits of Local Funds	1,26,87,860
Departmental and Judicial Deposits—	
(A) Civil Deposits	10,02,57,580
(B) Other Accounts	1,68,31,321

Rs.

Deposits of Local Funds .. .. Cr. 1,26,87,860

22. These are mostly cash balances in the current accounts of the Local Funds and other local authorities which are permitted to use Government treasuries as their banks. Each fund has an Administrator either a public officer or a committee, and the verification consists firstly in reconciling the figures as between the Broadsheets which are posted from the treasury plus and minus memoranda and the Ledger, and secondly in ascertaining how far the Administrator accepts

the balance standing at his credit on the Government books,. The funds are reviewed in detail in the following paragraphs—

23. The balance is distributed among the following classes of Funds—

	Cr.
	Rs.
(*a*) District Funds	50,26,512
(*b*) Municipal Funds	10,51,268
(*c*) Education Funds	65,13,666
(*d*) Medical and Charitable Funds	12,345
(*e*) Other miscellaneous Funds	84,069
Total ..	1,26,87,860

(a) District Funds .. .. Cr. 50,26,512 (Rs.)

24. The balance is composed of—

	Cr.
	Rs.
(*i*) District Funds	47,60,438
(*ii*) Union Funds	2,66,074
Total ..	50,26,512

25. It includes the opening balance of Rs.13,77,929 (Cr.) under (*i*) and Rs.4,97,916 (Cr.) under (*ii*) above on 15th August, 1947, which have been adopted provisionally and are subject to modification.

The certificates of acceptance of balances as on 31st March, 1953 in respect of the above funds are awaited in 9 and 3 cases respectively. Certificates as on 31st March, 1954 are awaited in all cases under (*i*) and (*ii*) above. They are under correspondence. The Ledger and Broadsheet balances agree.

(b) Municipal Funds .. .. Cr. 10,51,268 (Rs.)

26. It includes the opening balances of Rs.1,12,661 (Cr.) on 15th August, 1947 which has been adopted provisionally and is subject to modification.

The certificates of acceptance of balances on 31st March 1953 and 31st March, 1954, are still awaited in 15 cases and in all cases respectively. The Ledger and Broadsheet balances agree.

(c) Education Funds District Primary Education Fund— Cr. 65,13,666 (Rs.)

27. It includes the opening balance of Rs.84,50,699 (Cr.) on 15th August, 1947, which has been adopted provisionally and is subject to modification.

The certificates of acceptance of balances on 31st March, 1953 and 31st March, 1954 are awaited in 10 and in all cases respectively. These are under correspondence. The Ledger and Broadsheet figures agree.

The District Primary Education Fund was created for the introduction of compulsory Primary Education in Bengal under the provisions of the Bengal Primary Education Act, 1930. The income of the fund is derived from Education cesses levied under the said Act, contributions from Government and other miscellaneous receipts. The Presidents of the District Boards, constituted under the Act, are the Administrators of the Fund. The accounts of the fund are maintained under proper account rules framed by Government.

		Rs.
(d) Medical and Charitable Funds—		
Pilgrims Lodging House Fund	Cr.	12,345

28. It includes the opening balance of Rs.10,870 (Cr.) on 15th August, 1947, which has been adopted provisionally and is subject to modification. The certificates of acceptance of balances on 31st March, 1954 have been received. The Ledger and Broadsheet balances agree.

This Fund is made up of the fees and fines paid by the keepers of Lodging Houses maintained for the reception of Pilgrims under Act II of 1879 and Act IV of 1871. The income of the Fund is utilised for sanitary improvement of the towns or places in which the Lodging Houses are situated and also for sanitary improvement of Pilgrims' halting places and roads leading to such towns or places. The Fund is administered by the District Magistrates concerned.

		Rs.
(e) Other Miscellaneous Funds	Cr.	84,069

29. The balance is composed of the following:—

	Cr. Rs.
(i) Syedpur Trust Estate Fund	53,130
(ii) Cinematograph Act fund	30,939
Total ..	84,069

		Rs.
(i) Syedpur Trust Estate Fund	Cr.	53,130

30. It includes the opening balance of Rs. 95,982 (Cr.) on 15th August, 1947, which has been adopted provisionally and is subject to modification. The certificate of acceptance of balance on 31st. March, 1954 has not yet been received. The Ledger and Broadsheet figures agree.

The fund consists of certain estates of the late Haji Mohammad Mohsin of Hoogly and was created for religious and charitable purposes. The management of the fund has been entrusted to the Government of East Bengal.

			Rs.
(ii) Cinematograph Act Fund	.. ..	Cr.	30,939

31. It includes the opening balance of Rs. 6,619(Cr.) on 15th August, 1947, which has been adopted provisionally and is subject to modification. The certificate of acceptance of balance on 31st. March, 1954 is awaited in one case. The Ledger and Broadsheet figures agree.

This fund was created under an Act to record receipts and payments in connection with the grant of licenses to Cinemas and is under the control of the Board of Censors, East Bengal.

			Rs.
(A) Civil Deposits	.. ..	Cr.	10,02,57,580

32. The transactions brought to account under this head relate mainly to sums deposited with the Government in the daily course of public business by or on behalf of members of the public. The following are the details of the Civil Deposits:—

	Dr. Rs.	Cr. Rs.
(i) Revenue Deposits		1,18,37,056
(ii) Forest Deposits		81,762
(iii) Deposits for security of the purchasing Agents of the Civil Supplies Department		5,656
(iv) Civil Court's Deposits		40,33,535
(v) Rent Controller's Deposits		2,40,258
(vi) Criminal Court's Deposits		14,08,453
(vii) Personal Deposits		2,41,45,701
(viii) Litigation Fund		17,095
(ix) Warder's Benefit Fund		23,485
(x) Public Works Deposits		3,80,92,330
(xi) Trust Interest Fund (Charitable Endowments)		25,300
(xii) Deposits on account of cost price of Liquor, Ganja and Bhang ..		1,06,936
(xiii) Deposits for work done for Pakistan States, Public Bodies or Private Individuals		1,96,76,837
(xiv) Deposits on acocunt of Sale-proceeds of moveable Assets of Evacuees		5,60,565
(xv) Deposit on account of Sale proceeds of Stocks of black listed shops and private hoarders	4,033	..
(xvi) Municipal Taxes on Government Residential Buildings ..		6,644
Total .. .. .. (Net)		10,02,57,580

33. There are two entirely different systems of Deposit accounts. The first may be called the detailed plan, in which every receipt is treated as a separate item and every payment charged against the relevant and particular receipt. The second is the ledger plan, where a running account is kept of receipts and payments on some particular account (an estate, an institution, etc.). For every ledger account there is an Administrator, i. e., the person authorised to pay money into the treasury or draw it out. Deposits kept in the latter plan are termed "Personal Deposits".

The method of verification of the balance on the first plan is as follows:–

The receipts and payments which are recorded in detail in the Deposit Registers are posted monthly by totals into a proofsheet which provides columns for recording the repayment of deposits credited in the same year and in each of the three preceeding years. At the end of the year, balances are struck upon the proof sheet separately for the different Districts for each of the four years. The balance of the first year is usually written off the deposit accounts as all balances unclaimed for more than three complete account years, are ordinarily credited to Government. The aggregate balance on the proofsheet is then agreed with the balance on the general books of the class of deposits concerned and finally reconciled with the plus and minus memoranda received from the Treasuries or when necessary, with the accounts received from the Civil and Criminal Courts.

The verification of the Ledger form of deposit account consists mainly in agreeing the balance with that claimed by the Administrator.

		Rs.
(i) Revenue Deposits	Cr.	1,18,37,056

34. It includes the opening balance of Rs. 47,85,704(Cr.) on 15th August, 1947, which has been adopted provisionally and is subject to modification.

There is a difference of Rs. 61,544 in the figures of the Ledger balance as compared with the Proof sheets which is in course of settlement.

		Rs.
(ii) Forest Deposits	Cr.	81,762

35. It includes the opening balance of Rs.1, 11,613, (Cr.) on 15th August, 1947 which has been adopted provisionally and is subject to modification. The Ledger and Proof sheet figures agree.

		Rs.
(iii) Deposits for security of the Purchasing Agents of the Civil Supplies Department	Cr.	5,656

36. It includes the opening balance of Rs. 65,000 (Cr). on 15th August, 1947, which has been adopted provisionally and is subject to modification.

The transactions represent the security deposits received from the purchasing agents of the Civil Supplies Department. There is a • difference of Rs.1,631 in the figures of the Ledger balance as compared with the Proof sheets which is in course of settlement.

		Rs.
(iv) Civil Court's Deposits	**Cr.**	**40,33,535**

37. It includes the opening balance of Rs.62,64,109 (Cr.) on 15th August, 1947, which has been adopted provisionally and is subject to modification.

There was a net difference of Rs. 1,52,757 in the Ledger balance as compared with the Proof sheets out of which Rs. 1,10,398 have since been cleared and the balance of Rs. 42,359 is under settlement.

		Rs.
(v) Rent Controller's Deposits	**Cr.**	**2,40,258**

38. It includes the opening balance of Rs. 85,475 (Cr.) on 15th August, 1947 which has been adopted provisionally and is subject to modification.

There was a net difference of Rs. 32, 296 in the Ledger balance as compared with the Proof sheets out of which Rs. 22,911 have since been cleared and the balance of Rs. 9,385 is under settlement.

		Rs.
(vi) Criminal Court's Deposits	**Cr.**	**14,08,453**

39. It includes the opening balance of Rs. 3,88,140 (Cr.) on 15th August, 1947, which has been adopted provisionally and is subject to modification

There was a difference of Rs. 95,869 in the Ledger balance as compared with the Proofsheets which is in course of settlement.

		Rs.
(vii) Personal Deposits	**Cr.**	**2,41,45,701**

40. It includes the opening balance of Rs. 95,79,056 (Cr.) on 15th August, 1947 which has been adopted provisionally and is subject to modification. There is a net difference of Rs. 1,31,670 in the Ledger balance as compared with the Proofsheets which is under reconciliation.

The total number of accounts opened on 31st March, 1954 was 1061 including 8 new Personal Ledger Accounts, and the transactions during the year were as follows :—

Opening balance on 1st April, 1953. 1	Receipts for 1953-54. 2	Total. 3	Payments for 1953-54. 4	Closing balance on 31st March, 1954. 5
Rs.	Rs.	Rs.	Rs.	Rs.
2,10,96,683	9,45,45,516	11,56,42,199	9,14,96,498	2,41,45,701

No Personal Ledger account was opened without the sanction of competent authority. The accounts were properly operated upon and there were no debit balances. The certificates of acceptance of the balances have been furnished by the Administrators and the Executive Authorities concerned in 814 cases, and in 247 cases these are still awaited.

		Rs.
(viii) Litigation Fund	Cr.	17,095

41. It includes the opening balance of Rs. 14,627 (Cr.) on 15th August, 1947, which has been adopted provisionally and is subject to modification.

The fund was created out of the money deposited by the "Wards Estates" and other local bodies for the purpose of meeting the cost of litigation in appeals to the High Court. The fund is administered by the Legal Remembrancer, East Bengal. The certificates of acceptance of balances on 31st March, 1953 and 31st March, 1954 are awaited in one case each. The Ledger and Broadsheet figures agree.

		Rs.
(ix) Warder's Benefit Fund	Cr.	23,485

42. It includes the opening balance of Rs. 2,661 (Cr.) on 15th August, 1947, which has been adopted provisionally and is subject to modification.

The fund is credited with the fines and penalties realised from Jail Warders and is administered by the Inspector General of Prisons. The certificates of acceptance of balances have been received in all cases. The Ledger balances agree with the Broadsheet balances.

		Rs.
(x) Public Works Deposits	Cr.	3,80,92,330

43. It includes the opening balance of Rs. 11,27,022 (Cr.) on 15th August, 1947, which has been adopted provisionally and is subject to modification.

The balance represents the deposits made in cash by the contractors and departmental subordinates, deposits for works to be done, sums due to contractors on closed accounts and other miscellaneous deposits.

		Rs.
(xi) Trust Interest Fund (Charitable Endowments) ..	Cr.	25,300

44. It includes the opening balance of Rs. 13,066 (Cr.) on 15th August, 1947, which has been adopted provisionally and is subject to modification. The certificates of acceptances of balances have not been received in 4 cases due to non-allocation of funds between East Bengal and West Bengal. The matter is under correspondence with the Government of East Bengal. There is a difference of Rs. 43 between the Ledger and Broadsheet figures which is in course of settlement.

		Rs.
(xii) Deposits on account of cost price of Liquor, Ganja and Bhang.	Cr.	1,06,936

45. It includes the opening balance of Rs. 54,068 (Cr) on 15th August, 1947 which has been adopted provisionally and is subject to modification.

The cost price of liquor, ganja and bhang deposited by the retail Vendors and payments therefrom to the Contractors for supply of these to the Government Warehouses and Depots in East Bengal are recorded under this head The certificates of acceptance of balances on 31st March, 1953 and 31st March, 1954 are awaited in 14 and all cases respectively. The Ledger and broadsheet figures agree.

		Rs.
(xiii) Deposits for work done for Pakistan States, Public Bodies or Private Individuals.	Cr.	1,96,76,837

46. It includes the opening balance of Rs. 1,81,580 (Cr) on 15th August 1947, which has been adopted provisionally

This deposit head is intended to record the transactions in connection with the acquisition of land for public purposes by Municipalities or other public bodies financially independent of Government. The certificates of acceptance of balances on 31st March, 1953 and 31st March, 1954 are awaited in 15 and all cases respectively. The Ledger and Broadsheet figures agree.

		Rs.
(xiv) Deposits on account of Saleproceeds of Moveable Assets of Evacuees.	Cr.	5,60,565

47. It does not include any opening balance on 15th August, 1947. The receipts represent the sale proceeds of Moveable Assets of the Evacuees and subsequent payment of compensations thereof. There is a difference of Rs.3,775 between the figures of the Ledger and Broadsheet out of which Rs.3,374 has been adjusted in the Accounts for 1956-57 and the balance of Rs.401 is in course of settlement. The certificates of acceptance of balances have been received from the Treasury officers concerned in all cases.

		Rs.
(xv) Deposit on account of Saleproceeds of Stocks of black-listed shops and private hoarders.	Dr.	4,033

48. It includes the opening balance of Rs. 1,067 (Cr.). on 15th August, 1947 which has been adopted provisionally and is subject to modification. Against the ledger balance of Rs.4,033 (Dr.), the Broadsheet balance on the 31st March, 1954 was Rs.3,469 (Cr.) out of the difference of Rs. 7,502 between the Ledger and Broadsheet figures Rs. 5,467 have been adjusted in the accounts for the years 1954-55 and 1956-57. The remaining balance of Rs.2,035 is in course of settlement.

		Rs.
(xvi) Municipal Taxes on Government Residential Buildings.	Cr.	6,644

49. This represents Municipal taxes recovered from Government servants occupying Government residential buildings, which are retained under this head pending payment to the Municipality. The adjustment, which could not be carried out during the year, has been carried out in the accounts for 1956-57.

		Rs.
(B) Other Accounts	Cr.	1,68,31,321

50. The details of the above balance are as follows :—

	Cr. Rs.
(i) Subventions from Central Road Fund	11,12,504
(ii) Subvention from the Special Fund for the Rehabilitation of Refugees ..	51,59,849
(iii) Deposit account of grant made by the Central Government for Social Uplift Schemes	60,54,346
(iv) Deposit Account of grant made by the Central Government for Grow More Food Schemes	9,56,653
(v) Deposit Account of grant for Village Aid Programme	6,43,564
(vi) Deposit Account of grant from the Central Government for the Development of Agriculture	29,04,405
Total ..	1,68,31,321

		Rs.
(i) Subventions from Central Road Fund	Cr.	11,12,504

51. It does not include any opening balance on 15th August, 1947.

This head records subventions made from the Central Road Fund to the Government of East Bengal for expenditure on Road Development Schemes approved by the Central Government. The sums so allotted form an addition to the Provincial revenues and do not lapse to the Central Government at the end of the year.

The subventions made from the Central Road Fund to the Government of East Bengal are credited to the above deposit head. The expenditure met from this grant which is booked under "50—Civil Works" is transferred to this head annually by per contra credit to the head "XXXIX—Civil Works". The opening balance on 1st April, 1953 on this account was Rs.11,87,007. During the year under review a sum of Rs.36,50,000 was placed at the disposal of the Provincial Government to meet expenditure under the above head and the Provincial Government incurred an expenditure of Rs.37,24,503. There was a difference of Rs. 11,076 between the Ledger and Broadsheet figures, which has since been adjusted in the accounts for 1956-57.

The acknowledgement of the correctness of the balance has been received.

An account of the transactions for the year under report is given in table No. I of Statement 4 of this part of the report.

		Rs.
(ii) Subvention from the Special Fund for the Rehabilitation of Refugees.	Cr.	51,59,849

52. It does not include any opening balance on the 15th August, 1947.

The special fund for the Rehabilitation of Refugee was created to be financed from the entire additional Revenue realised and credited to the Central Government under the provisions of the Supplementary Finance Act, 1950.

The subvention made to the Provincial Government out of the above special fund is credited to this head and the actual expenditure incurred from time to time on Schemes to be financed from the fund is debited to the appropriate service head in the accounts of the Government of East Bengal. An equivalent amount is transferred from the above Deposit head by credit to the corresponding receipt head in the Provincial accounts.

Opening balance on 1st April, 1953 on this account was Rs.9,44,953. During the year under review a sum of Rs. 45,39,965 was placed at the disposal of the Government of East Bengal to meet expenditure under the above head out of which the Provincial Government incurred an expenditure of Rs. 3,25,069 during the the year. The Ledger and the Broadsheet figures agree.

The acknowledgement of correctness of the balance has not been received The matter is under correspondence.

An account of the transactions for the year under report is given in table No. II of Statement 4 of this part of the report.

		Rs.
(iii) Deposit account of grant made by the Central Government for Social Uplift Schemes.	Cr.	60,54,346

53. It does not include any opening balance on 15th August, 1947.

The transactions represent the payments made by the Central Government to the Government of East Bengal to meet expenditure on the Social Uplift Schemes approved by the Government of Pakistan. The grants made to the Provincial Government is credited to this head.

The expenditure met from the above mentioned head is debited to the relevant expenditure head in the Revenue or Capital Section of the Accounts of the Provincial Government by transferring an amount equivalent to the expenditure incurred from time to time from the Deposit Account to the corresponding Receipt head when the expenditure is charged (a) to a Revenue head or (b) to a Capital head within the Revenue account, or by transfer to the Capital Major Head by a distinct "Deduct" entry in case the expenditure is charged to a Capital Head outside the Revenue Account.

The opening balance on 1st April, 1953 on this account was Rs. 56,41,876. During the year under review a total sum of Rs.1,00,00,000 was placed at the disposal of the Government of East Bengal to meet expenditure on approved Social Uplift Schemes, out of which an expenditure of Rs. 95,87,530 was incurred by the Government. The Broadsheet and the Ledger figures agree.

The acknowledgement of the correctness of the balances has not been received, the matter is under correspondence

An account of the transactions for the year under report is given in table No. III of Statement 4 of this part of the report.

		Rs.
(iv) Deposit Account of grant made by the Central Government for Grow More Food Schemes.	**Cr.**	**9,56,653**

54. It does not include any opening balance on the 15th August, 1947. This head records grants made by the Central Government for Grow More Food Schemes in East Bengal. The grants made to the Provincial Government are credited to this head.

The expenditure incurred on approved schemes is charged to the respective major head "40-Agriculture" or "68-Constructions, etc." in the accouunts of the Provincial Government, and an amount equivalent to the expenditure is transferred to the corresponding receipt head "XXIX-Agriculture," or shown as reduction in expenditure under the Capital head "68.-Construction, etc." as the case may be by per contra debit against the deposit head.

During the year under review out of a total sum of Rs. 19,40,765 placed at the disposal of the Government of East Bengal to meet expenditure on the above schemes an expenditure of Rs. 9,84,112 was incurred by the Government. The Ledger and Broadsheet figures agree.

The acknowledgement of the correctness of the balance has not been received. The matter is under correspondence.

An account of the transactions for the year under report is given in table No. VI of Statement 4 of this part of the report.

		Rs.
(v) Deposit Account of grant made by the Central Government for Village Aid Programme.	**Cr.**	**6,43,564**

55. It does not include any opening balance on the 15th August, 1947.

This head records the cash aid received from Ford Foundation through the Pakistan Embassy in the United States of America. The credit is passed on to the Provincial books by the Accountant General Pakistan Revenues.

No expenditure was incurred by the Provincial Government during the year under review.

The acknowledgement of the correctness of the balances has not been received. The matter is under correspondence.

An account of the transactions for the year under report is given in table No. V of Statement 4 of this part of the report.

Rs.

(vi) Deposit Account of grants from the Central Government for the Development of Agriculture. Cr. 29,04,405

56. It does not include any opening balance on the 15th August, 1947.

This head records grants made by the Central Government for the development of Agriculture in East Bengal. The grants made to the Provincial Government are credited to this head. The expenditure incurred by the Provincial Government is charged to the scheme concerned under "71—Capital Outlay etc." and an equivalent amount of expenditure is shown as reduction of charges under the head "*Deduct*—Charges recoverable from the Central Government" under the respective schemes by debit to the above deposit head.

During the year under review a sum of Rs. 29,04,405 was placed at the disposal of the Provincial Government out of which no expenditure was incurred by the Government during that year. There is a difference of Rs. 6,98,745 between the Ledger and Broadsheet figures, which is in course of settlement.

The acknowledgement of the correctness of the balance has been received.

An account of the transactions for the year under report is given in table IV of Statement No. 4 of this part of the report.

Rs.

(II) Advances not bearing Interest .. .. .. Dr. 70,46,718

57. The classes of transactions included under this group are the following :—

	Dr. Rs.
(1) Advances Repayable	46,19,021
(2) Permanent Advances	2,26,799
(3) Accounts with the State Bank	3,09,757
(4) Accounts with the Government of Burma	30,321
(5) Accounts with the Government of India	18,60,820
Total	70,46,718

The balances are reviewed in details in the following paragraphs :—

		Rs.
(1) Advances Repayable	**Dr.**	**46,19,021**

58. This consists of Civil Departmental advances which include (i) various special accounts of large advances or of recurring outlay which are recoverable from different sources, and (ii) a number of petty miscellaneous advances arising in the course of business and recoverable within a short time. The former are usually watched by separate accounts working up to the Ledger, the latter are recorded in details and recoveries watched through the "Objection Books", but only pass as a single account upon the Ledger. In the latter case the ledger balance is agreed with the aggregate of the details in the "Objection Books" and in the former similar reconciliation is made in those cases in which different classes of transactions are included in the same account.

59. The balance is subdivided under the following heads :—

	Dr.
(i) Civil Advances—	Rs.
(*a*) Objection Book Advances	9,39,339
(*b*) Public Works Advances—Takavi Works Advances	36,22,513
(ii) Special Advances	53,326
(iii) Forest Advances	3,843
Total ..	46,19,021

		Rs.
(i) (a) Objection Book Advances	**Dr.**	**9,39,339**

60. It includes the opening balance of Rs.11,49,153(Dr.) on 15th August, 1947 which has been adopted provisionally and is subject to modification. There was a discrepancy of Rs. 11,906 between the Ledger and Broadsheet figures and it is in course of settlement.

		Rs.
(i) (b) Public Works Advances—Takavi Works Advances	Dr.	**36,22,513**

61. It includes the opening balance of Rs.68,168(Dr.) on 15th August, 1947, which has been adopted provisionally and is subject to modification. The balance is adjusted by transfer of an equal amount to the section "R-Loans and Advances by the Provincial Government—Advances under Special Laws" as soon as the work is finished and the parties from whom the recoveries have to be made are determined by the Collectors. The difference of Rs.47,274 between Ledger and Broadsheet is in course of settlement.

		Rs.
(ii) Special Advances	**Dr.**	**53,326**

62. This head records advances to Government Officers and others under special orders of the Provincial Government.

The details are :—

	Dr.
	Rs.
(a) Advances to Destitutes	50,326
(b) Other Advances	2,000
(c) Advances to the Feroz Khan Noon School Society	1,000
Total (Net) ..	53,326

The above amount includes the opening balance of Rs. 8,72,283 (Dr.) under (a) on 15th August, 1947, which has been adopted provisionally and is subject to modification. During the year under review no amount was reported to have been written off as irrecoverable. The Broadsheet figures agree with the Ledger. The certificates of acceptance of balances as on 31st March, 1953 and on 31st March, 1954 are awaited in 16 cases each.

The advance of Rs.2,000 shown against item (b) was sanctioned by the Government of East Bengal for meeting expenditure on the maintenance of the G. M. Roy Charitable Dispensary at Sherajdikhan in the district of Dacca. The interest, when realised, on the securities of the G. M. Roy Trust Fund now lying with the Accountant-General, West Bengal, will be utilised towards the repayment of the advance.

The amount of Rs.1,000 shown against item (c) represents the balance of the total advance of Rs.2,000 sanctioned to the Feroz Khan Noon School Society for meeting expenditure in connection with the recruitment of teachers from overseas. The advance was repayable in one lump within 3 months from the date (5th August 1953) of issue of the Government Order. ~~A sum of Rs. 1,689 has been recovered so far leaving a balance of Rs. 311.~~ Out of the balance of Rs. 1,000 a sum of Rs.689 was recoverd during the year 1954-55. Matter regarding recovery of the remaining balance of Rs. 311 is under correspondence with the Government.

		Rs.
(iii) Forest Advances	**Dr.**	**3,843**

63. It includes the opening balance of Rs.5,078 (Dr.) on 15th August, 1947 which has been adopted provisionally and is subject to modification.

The outstanding balance under this head represents cash advances made to subordinate Forest Officers who are not authorised to draw cheques against the drawing account of the Divisional Forest Officers to enable them to make the disbursements entrusted to their charge. The Ledger and the Broadsheet figures agree.

		Rs.
(2) Permanent Advances	**Dr.**	**2,26,799**

64. It includes the opening balance of Rs.1,01,897 (Dr.) on the 15th August, 1947, which has been adopted provisionally and is subject to modification.

Advances granted to Government Officers, who have to make payments before they can place themselves in funds by drawing bills, are recorded under this head. They are of the nature of permanent Imprests allowed to officers, and are, therefore, termed Permanent Advances. Proper acknowledgments admitting the correctness of the balances outstanding on 31st March, 1954 have not been received from officers holding permanent advances in 4 cases. There was a discrepancy of Rs. 500 between the ledger and Broadsheet figures, which is still under setlement.

		Rs.
(3) Accounts with the State Bank	Dr.	3,09,757

65. It does not include any opening balance on the 15th August, 1947. The receipts and payments on account of the State Bank of Pakistan appearing in the Governments account are in the first instance credited or debited to this head pending clearance with the Bank.

The balance under this head represents the amount expended by the Government of East Bengal in connection with the remittance of treasure etc., and remaining outstanding at the close of the year. Out of the balance of Rs.3,09,757, Rs.7,814, Rs.423 and Rs.537 have been realised during the years 1954-55, 1955-56, and 1956-57 respectively. Besides, the Reserve Bank of India has since furnished its acceptance through the State Bank to a total debit of Rs.12,526. This leaves a balance of Rs.2,88,457 the clearance of which is under action.

		Rs.
(4) Accounts with the Government of Burma	Dr.	30,321

66. It does not include any opening balance on 15th Augusrt, 1947. This head records transactions between the Government of Burma and the Government of East Bengal requiring settlement through the State Bank. The balance represents the outstanding amount for which monetary settlement could not be carried out in the Bank accounts for 1953-54 out of which Rs. 30, 358 (Dr.) and Rs. 15 (Cr.) have been adjusted in the accounts for 1954-55 and Rs. 22 (Cr.) in 1955-56.

		Rs.
(5) Accounts with the Government of India	Dr.	18,60,820

67. It does not include any opening balance on 15th August, 1947.

The head records transactions between the Government of India and the Government of East Bengal. The balance of Rs.27,61,937 (Dr) pertaining to the period from 15th August, 1947 to 30th June, 1948 represents unadjusted items for which monetary settlement could not be effected through the Reserve Bank of India before 30th June, 1948. The balance for the subsequent period, viz., Rs.9,01,117 (Cr) represents amounts due to the Governments in India for which monetary settlement is to be effected as soon as the exchange dead-lock is removed.

	Rs.
(III) Suspense	**Dr. 5,18,01,069**

68. The details of the balance under Suspense are as follows :—

	Dr. Rs.	Cr. Rs.
(*i*) Suspense Accounts	5,85,52,891	..
(*ii*) Cheques and Bills	..	67,90,969
(*iii*) Departmental and similar Accounts	39,147	..
Total ..	5,18,01,069 (net).	

	Rs.
(i) Suspense Accounts	**Dr. 5,85,52,891**

69. The balance is composed of—

	Rs.
(*1*) Suspense Account	5,41,98,011
(*2*) Central Accounts office—State Bank Suspense	43,54,880

	Rs.
(1) Suspense Account	**Dr. 5,41,98,011**

70. The details of the balance are as follows :—

	Dr. Rs.	Cr. Rs.
(*a*) Objection Book Suspense	5,32,00,918	..
(*b*) Unclassified Items	9,97,093	..
Total	5,41,98,011	..

(a) Objection Book Suspense	**Dr. 5,32,00,918**

71. It does not include any opening balance on 15th August, 1947. The debit balance includes Rs. 5,84,57,296 (Dr) and Rs. 4,78,369 (Dr) relating to the heads "Liabilities of Undivided Bengal" and "Liabilities of Undivided Assam," respectively. The remaining balance of Rs. 57,34,747 (Net Cr.) is made up of Rs.11,92,176 (Dr) and Rs.69,26,923 (Cr). Out of the debit balance of Rs.11,92,176 items aggregating Rs. 11,16,535 and Rs (—) 200 have been cleared in the Account for 1954-55 and 1955-56 respectively leaving a balance of Rs 75,841 which could not be adjusted for want of vouchers and other necessary particulars and is in course of settlement. Out of the credit balance of Rs. 69,26,923 items aggregating Rs. 58,354 and Rs. 42.793 have been cleared in the Accounts for 1954-55 and 1955-56 respectively leaving a balance of Rs. 68,25,776. But the actual balance as per Broad sheet is, however, Rs. 68,30,080 which consists of of Rs. 33,06,271 and Rs.35,24,565 representing excess recovery from the undivided Government of India on account of compensation for land requisitioned for Military purposes and Revenue and Cess for common touzies falling in West

Bengal and East Bengal respectively and the balance of Rs. (—)756 could not be cleared for want of necessary particulars from the parties concerned and is in course of settlement. There is a difference of Rs. 4,304 between the Ledger and Broadsheet figures of which Rs. 3,740 has been settled in the accounts for 1955-56 and the balance is in course of settlement.

		Rs.
(b) Unclassified Items	**Dr.**	**9,97,093**

72. It does not include any opening balance on 15th August, 1947.

The balance under this head represents amounts passed on by other Accounts Officers through the Inter-Provincial Suspense Accounts for which full particulars or vouchers are awaited. Out of the outstanding balance the amounts of Rs.7,10,657 (Dr.), Rs.2,68,457 (Dr.) and Rs.42,524 (Dr.) have been cleared in 1954-55, 1955-56 and 1956-57 respectively. Action is being taken for the clearance of the balance of Rs.24,545(Cr.) The Ledger and Broad sheet figures agree.

		Rs.
(2) Central Accounts Office—State Bank Suspense ..	**Dr.**	**43,54,880**

73. It does not include any opening balance on 15th August, 1947.

The debit balance represents the difference between the net figures of the advices of the Bank and the Accounts sent by the Accounts Officers. The Ledger figures agree with the Broad sheet figures.

Out of the outstanding balance of Rs.43,54,880 (Dr), Rs.42,18,263 (Dr.) and Rs.20,330 (Cr) have been cleared in 1954-55 and 1955-56 respectively leaving a balance of Rs.1,56,947 (Dr.) which is under clearance.

		Rs.
(ii) Cheques and Bills—Pre-audit Cheques	**Cr.**	**67,90,969**

74. It does not include any opening balance on the 15th August, 1947.

The balance represents the value of cheques issued but remaining unpaid on 31st March, 1954. Out of the above amount, cheques for Rs.66,30,723, Rs.36,368, Rs. 37,113 and Rs. 62,464 have been paid during the years 1954-55, 1955-56, 1956-57 and 1957-58 respectively leaving a balance of Rs. 24,301. The discrepancy of Rs.1,353 between the Ledger and Cheque Account figures has since been settled in the Accounts for 1955-56.

		Rs.
(iii) Departmental and Similar Accounts	**Dr.**	**39,147**

75. It includes the opening balance of Rs.31,973(Dr) on 15th August, 1947 which has been adopted provisionally and is subject to modification.

These are cash balances in the hands of the several disbursing officers of the Departments shown below. These do not form part of the general cash balance of Government. Out of the difference of Rs.12,411 between the Ledger and Broad sheet figures under Public Works Rs.11,076 have been settled in the accounts for 1956-57 and the rest is in course of settlement.

	Dr.
	Rs.
Forest	3,021
Public Works	36,126
Total ..	39,147

SECTION R—LOANS AND ADVANCES BY PROVINCIAL GOVERNMENT — Rs. Dr. 6,02,16,599

76. The Provincial Loan Account was constituted on the Ist April, 1921, to record the transactions in connection with Loans and Advances granted by Provincial Government to Local bodies, Cultivators, etc. The classification of the balances under this head is given in the statement below:—

	Cr.	Dr.
(1) Loans to Municipalities, Port Funds, etc.— ..		
	Rs.	Rs.
(a) Loans to Municipalities		17,42,330
(b) Loans to District and other Local Fund Committees		13,00,522
(c) Loans to Landholders and other Notabilities		8,04,562
(d) Advances to Cultivators		1,25,36,734
(e) Advances under Special Laws		43,20,338
(f) Miscellaneous Loans and Advances		3,74,81,606
Total ..		5,81,86,092

	Cr.	Dr.
(2) Loans to Government Servants:—		Rs.
(a) House building Advances		19,28,062
(b) Advances for Purchase of Motor Conveyances		97,159
(c) Advances for purchase of other Conveyances		5,293
(d) Other Advances	7	..
Total (Net) ..		20,30,507

	Rs.
(1) Loans to Municipalities, Port Funds, etc. ..	**Dr. 5,81,86,092**
(a) Loans to Municipalities	**Dr. 17,42,330**

77. It includes the opening balance of Rs.8,00,086 (Dr.) on the 15th August, 1947 which has been adopted provisionally and is subject to modification.

The recoveries falling due during the year 1953-54 were made except in 21 cases detailed in the Statement in Appendix 'B'. In respect of item No. 15 the recovery was effected in 1955-56 but no penal interest was recovered. As the parties concerned did not make any payment no penal interest could be realised on account of non-payment of any of the outstanding instalments.

The acknowledgements on the correctness of the balances outstanding on 31st March, 1954 have been received. The discrepancy of Rs. 3,245 between the Ledger and Broadsheet figures has since been settled in the accounts for the year 1956-57. There was no case of write off during the year under report.

	Rs.
(b) Loans to District and other Local Fund Committees Dr.	**13,00,522**

78. It includes the opening balance of Rs. 3,47,585 (Dr.) on the 15th August, 1947 which has been adopted provisionally and is subject to modification.

The recoveries falling due during the year 1953-54 were made except in 2 cases mentioned in the Statement in Appendix B. As the parties concerned did not make any payment whatsoever no penal interest could be realised on account of the outstanding instalments. The terms and conditions of repayment of the loan at item No. 1 has not been communicated to audit as yet.

The acknowledgements of the correctness of the balances as on 31st March 1954 have been received in all cases. The Ledger and the Broadsheet figures agree. There was no case of write off during the year under report.

	Rs.
(c) Loans to Landholders and other Notabilities .. Dr.	**8,04,562**

79. The balance is made up of —

	Rs.
(i) Loans to the Nawab of Dacca	5,04,562
(ii) Loans to the Maharaja of Susung	3,00,000
Total ..	8,04,562

(i) Loans to the Nawab of Dacca .. .. Dr.	**5,04,562**

80. It includes the opening balance of Rs. 5,40,412 (Dr.) as on 15th August, 1947 which has been adopted provisionally and is subject to modification.

(ii) Loans to the Maharaja of Susung .. .. Dr.	**3,00,000**

81. It represents the opening balance of Rs. 3,00,000 (Dr) as on 15th August, 1947 which has been adopted provisionally and is subject to modification.

No repayments of principals in respect of the loans at (i) and (ii) above have been made so far. The Estates of the above mentioned parties have been taken over by the Government under the State Acquisition Act, 1951. The terms and conditions of repayment of the loans are still awaited from the Government. The acceptance of balances as on 31st March, 1954 have been received in both the cases. The Ledger and Broadsheet balances also agree.

	Rs.
(d) Advances to Cultivatrors .. .. .. Dr.	**1,25,36,734**

82. The balance is sub-divided into the following heads:—

	Cr.	Dr.
	Rs.	Rs.
(i) Loans under Land Improvement Act XIX of 1883		21,48,536
(ii) Agriculturists Loan Act XII of 1884		92,13,843
(iii) Co-operative Credit Societies Act		11,92,603
(iv) Loans to Small Jute Growers	18,248	
Total (Net) ..		1,25,36,734

The above figures include the opening debit balances of Rs. 78,996 Rs.1,34,91,243, Rs.3,063 and Rs.3,71,147 under the heads (i), (ii), (iii) and (iv) respectively on 15th August, 1947 which have been adopted provisionally and are subject to modification.

The detailed accounts of the loans at items No. (i), (ii) and (iv) are kept by District or Revenue Authorities and those of loan at item No. (iii) by the Registrar, Co-operative Societies, East Bengal. They are responsible for watching the recoveries of principal and interest. The Ledger and Broadsheet figures agree in the case of items No. (i), (ii) and (iii). The difference of Rs.5,21,353 between Ledger and Broadsheet figures under (iv) is in course of settlement. Complete reports regarding the overdue instalments of principal and interest in respect of the loans are still awaited from the authorities concerned in all cases. The certificates of acceptance of balances as on 31st March, 1953 and 31st March, 1954 are awaited in all the 16 cases in respect of items (i), (ii) and (iv) above and in one case under item (iii). The matter is under correspondence. There was no case of write-off or doubtfull debt during the year under report.

		Rs.
(e) Advances under Special Laws	Dr.	**43,20,338**

83. The balance is sub-divided into the following heads:—

	Rs.
(i) Zamindary Embankment Advances Under Act II (B.C.) of 1882	2,13,338
(ii) Drainage Advances under Act VI (B.C.) of 1880	41,07,000
Total ..	43,20,338

It includes the opening balance of Rs. 1,00,336 (Dr.) under head (i) above on 15th August, 1947 which has been adopted provisionally and is subject to modification. The above loans have been granted in connection with the drainage and embankment works in the province.

The Revenue Authorities are responsible for watching the recoveries of principal and interest. Complete reports regarding the overdue instalments of principal and interest of the loans are awaited in 1 case each under the above heads. The Ledger and Broad sheet figures agree. The certificates of acceptance of balances as on 31st March, 1953 and on 31st March, 1954 are awaited in 1 case each. The matter is under correspondence.

		Rs.
(f) Miscellaneous Loans and Advances	Dr.	**3,74,81,606**

84. The details of the balance are as follows:—

	Cr.	Dr.
	Rs.	Rs.
(*i*) Loans to Fishermen	..	62,217
(*ii*) Cattle purchase loans	..	44,82,369
(*iii*) Advances to Collectors for removal of water hyacinth ..	..	5,54,930
(*iv*) Loans to Weavers and Artisans	..	1,016
(*v*) Rehabilitation Scheme—Loans to Artisans	..	3,87,785
(*vi*) Loans to non-Agriculturists	..	19,614
(*vii*) Advances to Provincial Co-operative Bank and Multipurpose societies..		32,37,730
(*viii*) Loans to Mohajireens	..	1,32,83,597

	Cr.	Dr.
	Rs.	Rs.
(*ix*) Loans to East Bengal Co-operative Industrial Federation Ltd.	..	25,000
(*x*) Loans to returning Hindu Migrants	..	4,25,526
(*xi*) Loans to Bengal Co-operative and Land Mortgage Bank ..	..	3,78,662
(*xii*) Loans for execution of Grow More Food Schemes ..	..	26,33,443
(*xiii*) Loans to the Agricultural Institute, Rajshahi	..	32,100
(*xiv*) Advances to Evacuee Property Management Committee ..	..	5,000
(*xv*) Advances to Central Co-operative Bank and Multipurpose Societies	..	21,96,982
(*xvi*) Loans for Re-settlement of Burma Evacuees	..	1,59,619
(*xvii*) Loans to Registrar, Co-operative Societies	..	95,37,042
(*xviii*) Loans and Advances in connection with Khulna Embankment	3,38,316	
(*xix*) Loans to Colonists for reclamation and colonisation of waste lands	..	3,67,780
(*xx*) Loans under State Aid to Industries Act	..	22,000
(*xxi*) House building Advances to Destitutes	..	7,510
Total (Net)	..	3,74,81,606

85. The above figures include the opening debit balances of Rs. 33,933, Rs.75,74,696, Rs.2,27,537, Rs.591, Rs.7,10,037 and Rs. 32,682 under the heads mentioned at (i), (ii), (iii), (iv), (v) and (vi) respectively, on the 15th August, 1947 which have been adopted provisionally and are subject to modification. The heads mentioned against items (vii) to (xxi) do not include any opening balance on 15th August, 1947. The above loans have been granted to individuals and in some cases to organised bodies under various schemes intended for the benefit of the Public or for the relief of distress. Fulfilment of the conditions of these loans as well as recoveries thereof are watched by different officers subordinate to the Government of East Bengal. Complete reports regarding the overdue instalments of principal and interest of the loans are awaited in one case each under the heads (i) to (xii) and (xv) to (xxi) above from the authorities concerned. The terms and conditions of repayment of the loan at item (xiii) have not yet been settled by the Authorities concerned.

The certificates of acceptance of balances as on 31st March, 1954, are awaited in all cases under each of the heads (i) to (xii) and (xv) to (xxi).

There is a difference of Rs. 7,510 between the Ledger and Broadsheets figures, which is in course of settlement. There was no case of write-off during the year under report.

	Rs.
(2) Loans to Government Servants	**Dr. 20,30,507**
(a) House building Advances	**Dr. 19,28,062**

86. It includes the opening balance of Rs.5,330(Dr). on 15th August, 1947 which has been adopted provisionally and is subject to modification.

The Ledgers and Broadsheet figures agree. Certificates of acceptance of balances have not been received in 154 cases out of 454. Recoveries were, however, being made regularly. There was no case of write-off during the year under report.

		Rs.
(b) Advances for purchase of Motor Conveyances	Dr.	97,159

87. It includes the opening balance of Rs.10,275 (Dr.) on 15th August, 1947 which has been adopted provisionally and is subject to modification.

The Ledger and Broadsheet figures agree. The certificates of acceptance of balances have been received in 51 cases out of 56. There was no case of write off during the year under report.

		Rs.
(c) Advances for purchase of other Conveyances	Dr.	5,293

88. It includes the opening balance of Rs.3,135(Dr.) on 15th August, 1947 which has been adopted provisionally and is subject to modification.

The Ledger and Broadsheet figures agree. Acceptance of balance certificates have not been received in 120 cases out of 422. The instalments due in the year in repayment of the advances were regularly recovered.

		Rs.
(d) Other Advances	Cr.	7

89. It includes the opening balance of Rs.341 (Dr.) on 15th August, 1947, which has been adopted provisionally and is subject to modification.

The balances have been verified except for a difference of Rs.7 between the Broadsheet and the the Ledger which is still under settlement. The certificates of acceptance of balances have been received in all cases. The recoveries falling due were duly made during the year.

SECTION S.—REMITTANCES.

		Rs.
I. Remittances within Pakistan	Dr.	4,72,22,905

90. This head consists of:—

	Dr. Rs.	Cr. Rs.
(*i*) Cash Remittances and Adjustments between Officers rendering accounts to the same Accountant-General or Comptroller	5,04,91,941	..
(*ii*) State Bank of Pakistan Remittances	33,46,637	..
(*iii*) Adjusting Account between Central and Provincial Govts.	..	66,72,861
(*iv*) Inter-Provincial Suspense Account	57,188	..
Total	5,38,95,766	66,72,861

		Dr.
(i) Cash Remittances and Adjustments between Officers rendering accounts to the same Accountant General or Comptroller	**Rs.**	**5,04,91,941**

91. It does not include any opening balance on 15th August, 1947. The following are the details:—

	Dr.	Cr.
	Rs.	Rs.
(*a*) Cash Remittances between Treasuries	..	2
(*b*) Forest Remittances	..	6,77,195
(*c*) Public Works Remittances	5,13,42,250	..
(*d*) Miscellaneous Remittances	..	1,73,112
Total	5,13,42,250	8,50,309

92. This head comprises of two different kinds of transactions, one being remittance in actual cash between Treasuries and Departments rendering accounts to the same Accounts Office. Each separate remittance of this kind is watched through a Remittance Register. The transactions of the other class are purely book adjustments made within the accounts of the same Accounts Office and are watched through separate registers maintained for the purpose.

The balance of Rs.2 under (a) above is under se tlement

The Ledger a nd Broadsheet figures under (b) agree.

The Ledger and Broadsheet figures under (c). are under examination.

The Ledger and Broadsheet figures under (d) agree.

The balance under (d) above is lying outstanding for want of full details of receipts. It is under correspondence with the Treasury Officers.

		Rs.
(ii) State Bank of Pakistan Remittances	**Dr.**	**33,46,637**

93. It does not include any opening balance on 15th August, 1947.

At places where the State Bank has no offices of its own or is not represented by its Agencies, the issue and payment of telegraphic transfers and drafts on State Bank accounts are undertaken by Government treasuries and sub-treasuries as "Treasury Agencies" of the Bank. Receipts and payments taking place in treasuries on this account are accounted for under this head, and are initially carried against Government balances until cleared with the Bank through daily advices of drawings and encashments. The debits and credits booked under this head are ultimately cleared by corresponding adjustments under the head "State Bank Deposits". The outstanding balance is in respect of certain drawings and encashments which could not be cleared through the State Bank of Pakistan in the accounts for 1953-54, due either to non-receipt of daily advices from certain treasuries or to non-appearance of credits and debits in the treasury accounts in support of certain daily advices of drawings and encashments received

and cleared through the Bank. Out of the outstanding balance of Rs.33,46.637 items aggregating Rs.10,66,165, Rs.17,08,445 and Rs.1,37,072 have been cleared in the accounts for 1954-55, 1955-56 and 1957-58 respectively leaving a balance still outstanding of Rs.4,34,955 for which action is being taken for early clearance.

		Rs.
(iii) Adjusting Account between Central and Provincial Governments	**Cr.**	**66,72,861**
(iv) Inter-Provincial Suspense Accounts ..	**Dr**	**57,188**

94. The above heads do not include any opening balance on 15th August, 1947. Item (iii) records transactions between the Central Government and the Government of East Bengal and item (iv) between the Government of East Bengal and other Provincial Governments requiring settlement through the State Bank. The balances represent the outstanding amounts for which settlement could not be carried out in the State Bank Account for the year, 1953-54.

The entire balance under item (iii) has been cleared by adjustment of three sums of Rs. 75,64, 921 (Cr.), Rs. 18,58,953 (Cr.) and Rs. 27,51,013 (Dr.) in the accounts for 1954-55, 1955-56 and 1956-57 respectively and the balance under item (iv) by sums of Rs.54,388 (Dr.) and Rs. 2,800 (Dr.) in the accounts for the years, 1954-55 and 1956-57 respectively.

		Rs.
SECTION V.—CASH BALANCE	**Dr.**	**—20,39,228**

95. It includes the cash balance of Rs.38,71,301 on the 15th August, 1947. The following are the details of the closing cash balance :—

	Rs.
(i) Cash in Treasuries	30,14,239
(ii) Deposits with the State Bank	— 58,67,062
(iii) Remittances in Transit	8,13,595
Total	—20,39,228

The treasury balances have all been agreed with those in the Consolidated Cash Balance Report for March, 1954 which has been verified by the Currency Officer, subject to a difference of Rs. 32,246 relating to Sylhet treasury which has since been reconciled and the account corrected. The balance in deposit with the State Bank agrees with that shown in the statement of balances from the Central Accounts Office of the State Bank of Pakistan, Karachi. The balance of Rs. 8,13,595 under (iii), which has been cleared in the year 1954-55, represents the amount of transfers from/to Treasury to/from Currency Chest in respect of which the opposite transfers could not be effected by the Bank before the close of the year.

NO.1—SUMMARY OF RECEIPTS AND DISBURSEMENTS BY MAJOR HEADS.

No.1.—SUMMARY OF RECEIPTS AND DISBURSEMENTS BY MAJOR HEADS.

Heads of Receipts.	Actuals for 1953-54.	Heads of Disbursements.	Actuals for 1953-54.
1	2	3	4
	Rs.		Rs.
N.—Public Debt incurred—		**N.—Public Debt discharged—**	
Permanent Debt	3,34,14,700	Permanent Debt	..
Floating Debt	19,91,99,773	Floating Debt	24,92,97,742
Loans from the Central Government ..	18,03,81,000	Loans from the Central Government	23,76,705
Total ..	41,29,95,473	Total ..	25,16,74,447
O.—Unfunded Debt incurred—		**O.—Unfunded Debt discharged—**	
State Provident Funds	55,41,980	State Provident Funds	35,73,005
Total ..	55,41,980	Total ..	35,73,005
P.—Deposits and Advances—		**P.—Deposits and Advances—**	
Deposits not bearing Interest—		*Deposits not bearing Interest—*	
Deposits of Local Funds	2,72,16,415	Deposits of Local Funds	2,98,46,328
Civil Deposits	15,23,94,842	Civil Deposits	12,44,00,434
Other Accounts—		*Other Accounts—*	
Subvention from the Central Road Fund ..	36,50,000	Subvention from the Central Road Fund ..	37,24,503
Subvention from the special fund for the Rehabilitation of Refugees	45,39,965	Subvention from the special fund for the Rehabilitation of Refugees	3,25,069
Deposit Account of grants for Village Aid Programme.	6,43,564		
Deposit Account of grants made by the Central Government for Social Uplift Schemes ..	1,00,00,000	Deposit Account of grants from the Central Government for Social Uplift Schemes	95,87,530
Deposit Account of grants from the Central Government for Grow More Food Schemes ..	19,40,765	Deposit Account of grant from the Central Government for Grow More Food Schemes ..	9,84,112
Deposit Account of grants from the Central Government for the Development of Agriculture ..	29,04,405		
Advances not bearing Interest—		*Advances not bearing Interest—*	
Advances Repayable	34,31,421	Advances Repayable	38,06,869
Permanent Advances	16,495	Permanent Advances	30,252
Accounts with the State Bank	44,473	Accounts with the State Bank	22,964
Accounts with the Government of Burma ..	36	Accounts with the Government of Burma ..	28,737
Accounts with the Government of India ..	2,08,501	Accounts with the Government of India ..	42,372

Suspense—		*Suspense*—	
Suspense Accounts	99,79,510	Suspense Accounts	3,26,51,683
Cheques and Bills	14,34,92,406	Cheques and Bills	14,37,65,339
Departmental and similar Accounts	6,60,831	Departmental and similar Accounts	5,13,304
Total ..	36,11,23,629	Total ..	34,97,29,496
R.—Loans and Advances by Provincial Governments—		**R.—Loans and Advances by Provincial Governments**—	
Loans to Municipalities, Port Funds, etc. ..	1,74,58,259	Loans to Municipalities, Port Funds, etc. ..	1,44,25,916
Loans to Government servants	4,30,555	Loans to Government servants	2,06,729
Total ..	1,78,88,814	Total ..	1,46,32,645
S.—Remittances—		**S.—Remittances**—	
Cash Remittances and Adjustments between officers rendering accounts to the same Accountant General or Comptroller	41,19,65,459	Cash Remittances and Adjustments between officers rendering accounts to the same Accountant-General or Comptorller	41,97,40,326
State Bank of Pakistan Remittances	24,08,77,021	State Bank of Pakistan Remittances	23,21,57,401
Adjusting Account between Central and Provincial Governments	3,69,36,277	Adjusting Account between Central and Provincial Governments	4,73,12,762
Inter Provincial Suspense Account	2,985	Inter Provincial Suspense Account	54,466
Total ..	68,97,81,742	Total ..	69,92,64,955
Total Receipts under Debt, Deposit and Remittance Heads	1,48,73,31,638	Total Disbursements under Debt, Deposit and Remittance Heads	1,31,88,74,548
Total Revenue as per Account No. 2 of Part A ..	23,02,81,053	Total Expenditure as per Account No. 2 of Part A ..	37,66,22,138
Total Receipts ..	1,71,76,12,691	Total Disbursements ..	1,69,54,96,686
V.—(Opening) Cash Balance—		**V.—(Closing) Cash Balance**—	
Cash in Treasuries	26,96,082	Cash in Treasuries	30,14,239
Deposit with the State Bank	—2,98,01,875	Deposits with the State Bank	—58,67,062
Remittances in Transit	29,50,560	Remittances in Transit	8,13,595
Total ..	—2,41,55,233	Total ..	—20,39,228
Grand Total ..	1,69,34,57,458	Grand Total ..	1,69,34,57,458

No. 2.—STATEMENT SHOWING CAPITAL AND OTHER EXPENDITURE (OUTSIDE THE REVENUE ACCOUNT) TO THE END OF THE YEAR 1953-54 AND THE PRINCIPAL SOURCES FROM WHICH FUNDS WERE PROVIDED FOR THAT EXPENDITURE.

	Opening balance on 15th August, 1947 (a).	Balance on 31st March 1953 (Post partition).	Balance on 31st March 1954 (Post partition).	Increase (+) Decrease (—) in the year ended on 31st March, 1954.	Balance on 31st March 1954 (inclusive of prepartition balance) (b).
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
Capital and other expenditure—					
1. Capital Expenditure—					
Commercial Departments—					
Industrial Development Programme	..	1,08,29,016	1,19,46,810	+11,17,794	1,19,46,810
Total Commercial Departments ..	..	1,08,29,016	1,19,46,810	+11,17,794	1,19,46,810
Other Departments—					
Other Accounts	..	21,64,32,000	33,17,45,216	+11,53,13,216	33,17,45,216
Total Capital Expenditure ..	..	22,72,61,016	34,36,92,026	+11,64,31,010	34,36,92,026 (b).
2. Loans and Advances—					
Loans to Municipalities, Port Funds, etc. ..	2,46,12,344	3,66,06,091	3,35,73,748	—30,32,343	5,81,86,092
Loans to Government servants	19,081	22,35,252	20,11,426	—2,23,826	20,30,507
Total Loans and Advances ..	2,46,31,425	3,88,41,343	3,55,85,174	—32,56,169	6,02,16,599
Total Capital and other expenditure ..	2,46,31,425	26,61,02,359	37,92,77,200	+11,31,74,841	40,39,08,625

3. *Deduct*—Contribution from Revenue for Capital Expenditure	..	..	..	..	..
Net Capital and other Expenditure (Outside the Revenue Account)	2,46,31,425	26,61,02,359	37,92,77,200	+11,31,74,841	40,39,08,625
Principal sources of Funds.					
1. Debt—					
Permanent Debt—Nominal Value	..	..	3,34,14,700	+3,34,14,700	3,34,14,700
Floating Debt	2,00,00,000	12,49,71,373	7,48,73,404	—5,00,97,969	9,48,73,404
Loans from the Central Government ..	3,34,57,730	19,56,55,736	37,36,60,031	+17,80,04,295	40,71,17,761
Unfunded Debt	2,04,02,266	39,98,474	59,67,449	+19,68,975	2,63,69,715
Total outstanding Debt	7,38,59,996	32,46,25,583	48,79,15,584	+16,32,90,001	56,17,75,580
2. Sinking and Reserve Funds	..	..	..	..	..
3. Net Balance under Deposits Advances, etc., other than those shown separately	3,09,94,812	2,85,40,029	3,99,34,162	+1,13,94,133	7,09,28,974
4. Remittances	..	—3,77,39,692	—4,72,22,905	—94,83,213	—4,72,22,905
Total Debt and other Obligations	10,48,54,808	31,54,25,920	48,06,26,841	+16,52,00,921	58,54,81,649
5. *Deduct*—Cash balance	38,71,301	—2,80,26,534	—59,10,529	+2,21,16,005	—20,39,228
Net Provision of Funds	10,09,83,507	34,34,52,454	48,65,37,370	+14,30,84,916	58,75,20,877 (c)

(a) As the prepartition accounts have not been closed, the figures in column 2 are provisional and are subject to modification.

(b) The Capital Expenditure to end of 14th August, 1947, has not been finally determined. The figure in column 6 do not, therefore, represent the exact Capital Outlay to end of 31st March, 1954.

(c) This includes prepartition balance of Rs.10,09,83,507 as per column 2 and, therefore, for purposes of comparison of the post-partition figures the net provision of funds may be taken as Rs.48,65,37,370 as in column 4.

Note.—This Statement is not a complete balance sheet but it gives a fairly accurate presentation of the changes in the financial position of the Government. The amount entered as Capital debited to Commercial Departments includes all actual outlay in those Departments provided from Government sources, whether financed from loans raised by Government or otherwise. Besides, the account of Public Debt, the statement includes an account of all other sources apart from revenue from which capital and other disbursements outside the Revenue Account are financed.

No. 3.—STATEMENT OF DEBT AND OTHER INTEREST BEARING OBLIGATIONS SHOWING THE ADDITIONS TO AND DISCHARGES OF DEBT, ETC., DURING THE YEAR AND THE AMOUNT OF DEBT, ETC., AT THE COMMENCEMENT AND CLOSE OF THE YEAR.

Description of Debt.	Amount on 1st April 1953 (a)	Additions during the year.	Discharges during the year	Amount on 31st March, 1954.
1	2	3	4	5
	Rs.	Rs.	Rs.	Rs.
I. Public Debt.				
1. Permanent Debt ..	..	3,34,14,700	..	3,34,14,700
2. Floating Debt ..	..	..	..	..
(a) Treasury Bills ..	2,00,00,000	..	..	2,00,00,000
(b) Other Floating Loans ..				
(i) Ways and Means Advances	1,63,00,000	14,75,87,000	16,25,87,000	13,00,000
(ii) Cash Credit Advances from the Banks ..	10,86,71,373	5,16,12,773	8,67,10,742	7,35,73,404
3. Loans from the Central Government	22,91,13,466	18,03,81,000	23,76,705	40,71,17,761
Total Public Debt ..	37,40,84,839	41,29,95,473	25,16,74,447	53,54,05,865
II Unfunded Debt.				
State Provident Funds—				
General Provident Fund ..	2,30,11,683	54,36,921	34,58,548	2,49,90,056
I.C.S. Provident Fund ..	2,58,309	..	818	2,57,491
I.C.S. (N.E.M.) Provident Fund	21,622	..	..	21,622
Contributory Provident Fund	11,09,126	1,05,059	1,13,639	11,00,546
Total Unfunded Debt ..	2,44,00,740	55,41,980	35,73,005	2,63,69,715
Total Debt and other Interest bearing Obligations ..	39,84,85,579	41,85,37,453	25,52,47,452	56,17,75,580

(a) Includes the opening balances of Rs.5,34,57,730 (Cr.) and Rs. 2,04,02,266 (Cr.) under heads I and II respectively on 15th August 1947, which have been adopted provisionally and are subject to modification.

No. 4.—STATEMENT SHOWING THE APPLICATION IN THE YEAR OF THE SUMS APPROPRIATED FROM REVENUE AND OTHER SOURCES ON ACCOUNT OF THE SEVERAL FUNDS.

1.—Subventions from Central Road Fund.

	Rs.		Rs.
Balance on 1st April, 1953 ..	11,87,007	Amount of expenditure during the year.	37,24,503
Amount allotted from the Central Road Fund	36,50,000	Balance on 31st March, 1954	11,12,504
Total ..	48,37,007	Total ..	48,37,007

II—Subvention from the special fund for the Rehabilitation of Refugees.

Balance on 1st April, 1953 ..	9,44,953	Amount of expenditure during the year	3,25,069
Amount allotted to the Province from the special fund for the Rehabilitation of Refugees ..	45,39,965	Balance on 31st March, 1954	51,59,849
Total ..	54,84,918	Total ..	54,84,918

III—Deposit Account of Grants from the Central Government for Social Uplift Schemes.

Balance on 1st April, 1953 ..	56,41,876	Amount expended on the approved schemes ..	95,87,530
Amount contributed by the Central Govenment	1,00,00,000	Balance on 31st March, 1954	60,54,346
Total ..	1,56,41,876	Total ..	1,56,41,876

IV—Deposit Account of grants from the Central Govt. for the Development of Agriculture.

Balance on 1st April, 1953 ..	..	Amount expended on the approved schemes ..	..
Amount contributed by the Central Government ..	29,04,405	Balance on 31st March, 1954	29,04,405
Total ..	29,04,405	Total ..	29,04,405

V—Deposit Account of grants for Village Aid Programme.

Balance on 1st April, 1953 ..	..	Amount expended on the approved schemes ..	..
Amount contributed by the Central Government ..	6,43,564	Balance on 31st March, 1954	6,43,564
Total ..	6,43,564	Total ..	6,43,564

VI—Deposit Account of grants from the Central Government for Grow More Food Schemes.

Balance on 1st April, 1953 ..	..	Amount expended on the approved schemes ..	9,84,112
Amount contributed by the Central Government ..	19,40,765	Balance on 31st March, 1954	9,56,653
Total ..	19,40,765	Total ..	19,40,765

No. 5.—STATEMENT OF LOANS AND ADVANCES SHOWING THE AMOUNTS ADVANCED AND REPAID, INTEREST RECEIVED DURING THE YEAR, AND BALANCES OF SUCH LOANS AND ADVANCES AT THE COMMENCEMENT AND CLOSE OF THE YEAR.

Major and Minor Heads of Account.	Balance on 1st April 1953. (a)	Amount advanced during the year.	Total.	Amount repaid during the year.	Balance on 31st March 1954.	Interest received and credited to Revenue.
1	2	3	4	5	6	7
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Loans to Municipalities, Port Funds, etc.						
Loans to Municipalities	17,05,144	94,800	17,99,944	57,614	17,42,330	13,470
Loans to District and other Local Fund Committees	11,76,431	2,00,000	13,76,431	75,909	13,00,522	22,397
Loans to Land holders and other Notabilities ..	8,12,375	..	8,12,375	7,813	8,04,562	2,496
Advances to Cultivators	1,44,48,717	19,32,027	1,63,80,744	38,44,010	1,25,36,734	6,98,356
Advances under Special Laws	43,19,867	8,753	43,28,620	8,282	43,20,338	24
Miscellaneous Loans and Advances	3,87,55,901	1,21,90,336	5,09,46,237	1,34,64,631	3,74,81,606	60,133
Total	6,12,18,435	1,44,25,916	7,56,44,351	1,74,58,259	5,81,86,092	7,96,876
Loans to Government Servants.						
House building Advances	20,77,397	1,77,556	22,54,953	3,26,891	19,28,062	13,292
Advances for purchase of Motor Conveyances..	1,45,305	29,166	1,74,471	77,312	97,159	5,415
Advances for purchase of other Conveyances ..	26,538	7	26,545	21,252	5,293	1,049
Other Advances	5,093	..	5,093	5,100	—7	..
Total	22,54,333	2,06,729	24,61,062	4,30,555	20,30,507	19,756
Grand Total	6,34,72,768	1,46,32,645	7,81,05,413	1,78,88,814	6,02,16,599	8,16,632

(a) It includes the provisional opening balance of Rs. 2,46,31,425 which has been adopted provisionally on 15th August, 1947, and is subject to modification.

APPENDIX A.

Statement showing details of commitments referred to in paragraph 10 of part A of the Report (Page 30).

(Figures are in thousands of rupees.)

Major head of account and name of work.	Amount of sanctioned estimate.	Expenditure to end of 1952-53.	Expenditure during the year.	Further liabilities as per estimate	Total expenditure estimated (cols. 3 to 5).
1	2	3	4	5	6
68—Construction of Irrigation, Navigation, Embankment and Drainage Works:—					
Miscellaneous Irrigation Schemes—Grow More Food Schemes.					
1. Karnafuli Multipurpose Project	18,28,00	86,12	1,34,67	16,07,21	18,28,00
2. Ganges Kobadak (Survey)	54,00	..	9,29	44,71	54,00
3. Reclamation of Nimaichora and other adjacent beels, Pabna.	11,71	..	5,84	5,87	11,71
4. Drainage of Panchanalla and Koya beels, Rangpur.	2,98	..	1,00	1,98	2,98
5. Pathaj Bundh, Dinajpur	2,49	..	94	1,55	2,49
6. Re-excavation of drainage channel for Chalan beel area, Pabna.	1,45	..	30	1,15	1,45
7. Re-excavation of Kunia and other Khals, Faridpur.	1,67	..	1,20	47	1,67
8. Drainage of Chinadanga and Santoil beels, Rsjshahi and Pabna.	3,04	..	38	2,66	3,04
9. Construction of an Embankment in extension of Schedule 'D' Embankment No. 56 B at Sonaikandi, Rajshahi.	1,42	..	42	1,00	1,42
10. Re-excavation of a Channel from river Korotowa at Talgachi to the river Gohala at Patazia, Pabna.	1,05	..	65	40	1,05
11. Drainage of Barabeela and other beels in Jhenidha and Magura, Jessore.	5,04	..	65	4,39	5,04
12. Re-excavation of Bheduria Khal, Bakerganj.	1,26	..	97	29	1,26
13. Resuscitation of dead and dying rivers, Chittagong.	5,73	..	14	5,59	5,73
14. Re-excavation of Gobakhali Khal, Mymensingh.	3,91	..	11	3,80	3,91
15. Short circuiting the loops of the Surma river from Gopal to Jugirgaon, Sylhet.	5,47	..	15	5,32	5,47
16. Short circuiting the Kushiara river from Digalbag to Inathganj, Sylhet.	4,96	..	1,35	3,61	4,96
17. Construction of an embankment from Hangerbhanga beel to Dattapara for protection of crops in Sujatpur, Sylhet.	2,20	..	90	1,30	2,20
18. Re-excavation of a drainage channel through village Rouha, Mymensingh.	2,09	..	1	2,08	2,09
19. Chinadi beel drainage scheme, Dacca ..	1,02	..	28	74	1,02
20. Re-excavation of a Khal for drainage of Boral beel, Mymensingh.	1,38	..	30	1,08	1,38
21. Improvement of drainage and flusing of the beel slungi and other sister beels, Mymensingh.	1,08	..	25	83	1,08
22. Excavation of a drainage channel from bil Khama to the Brahmaputra river and construction of drainage-cum-regulator across the District Board Road, Mymensingh.	2,06	..	..	2,06	2,06
23. Dredging the river Gumti, Tippera ..	12,43	..	28	12,15	12,43
24. Canalising Balugram-Tentulia Khal, Faridpur.	7,72	..	1,13	6,59	7,72
Total 68—Construction of Irrigation, etc. ..	19,64,16	86,12	1,61,21	17,16,83	19,64,16

APPENDIX A—*contd.*

Statement showing details of commitments referred to in paragraph 10 of part A of the Report (Page 30).

(Figures are in thousands of rupees.)

Major head of account and name of work.	Amount of sanctioned estimate.	Expenditure to end of 1952-53.	Expenditure during the year.	Further liabilities as per estimate	Total expenditure estimated (cols. 3 to 5).
1	2	3	4	5	6
80—*Town Development Schemes*—					
25. Development of Industrial area at Tejgaon.	37,15	19,80	3,40	13,95	37,15
26. Development of Commercial and Business area near Motijheel.	25,19	11,08	2,73	11,38	25,19
27. Development of Private residential area at Dhanmandai.	18,97	10,96	—13	8,14	18,97
28. Nawabpur Road extension and shopping centre, Dacca.	7,35	2,32	1,28	3,75	7,35
29. Development of an area for Provincial Police Head quarters and Central Government offices and staff quarters at Rajarbagh, Dacca.	35,27	15,76	5,07	14,44	35,27
30. Construction of a Market near Azimpura staff colony.	21,97	25,02	1,90	(c)	26,92
31. Re-alignment of Dilkhusa Road ..	6,76	3,46	—1,59	4,89	6,76
32. Re-alignment of Satmasjid Road ..	2,32	2,27	..	5	2,32
33. Development of Industrial area at Chittagong.	32,38	13,33	1,92	17,13	32,38
34. Development of Commercial area at Chittagong.	29,77	19,36	4,61	5,80	29,77
35. Development of Residential area at Chittagong.	7,36	6,66	29	41	7,36
36. Development of Godown area at Chittagong.	16,01	5,74	1,58	8,69	16,01
37. Extension of Chittagong Development area and development of 160 acres of land for officers and staff quarters of Central Government, etc.	80,37	9,42	2,26	68,69	80,37
38. Development of private Tanneries, Dacca	3,79	11	55	3,13	3,79
39. Removal and reconstruction of Dacca Sporting Association and other playgrounds at Dacca.	3,71	2,50	45	76	3,71
Total 80—Town Development Schemes ..	3,28,37	1,47,79	24,32	1,61,21	3,33,32

(c) Excess over estimates.

APPENDIX A—*contd.*

Statement showing details of commitments referred to in paragraph 10 of part A of the Report (Page 30).

(Figures are in thousands of rupees.)

Major head of account and name of work.	Amount of sanctioned estimate.	Expenditure to end of 1952-53.	Expenditure during the year.	Further liabilities as per estimate.	Total expenditure estimated. (cols. 3 to 5).
1	2	3	4	5	6
81.—*Capital Account of Civil works Outside the Revenue Account.*—					
40. Additions and alterations to the Eden Buildings including lightning conductors.	8,67	15,08	23	(c)	15,31
41. Construction of quarters for the accommodation of officers, staff, etc,. at Dacca.	1,79,83	1,32,10	6,01	41,72	1,79,83
42. Construction of shed for the storage of Medical Stores at Tejgaon.	5,90	5,50	4	36	5,90
43. Hotel Shabagh, Dacca.	49,00	23,25	19,26	6,49	49,00
44. Reorganisation of sericulture section	8,01	..	..	8,01	8,01
45. Construction of Textile Institute at Tejgaon ..	34,26	15,22	10,31	8,73	34,26
46. Construction of East Bengal Tanning Institute at Hazaribagh.	7,84	6,11	56	1,17	7,84
47. Construction of Ceramic Institute at Tejgaon. ..	11,69	8,39	50	2,80	11,69
48. East Pakistan Government Press at Tejgaon. ..	40,91	31,38	2,78	6,75	40,91
49. Raising of land at Begumganj for the District Head Quarters at Noakhali.	40,91	5,61	10	35,20	40,91
50. Extension of the Dak Bunglow (Ramna Rest House), Dacca.	1,41	1,22	88	(c)	2,10
51. Road from Motijheel via Fakirapool, Puranapaltan, South of Trenching Ground up to Moghbazar	4,10	..	..	4,10	4,10
52. Construction of barracks for Government employees, Kushtia.	1,03	1,00	..	3	1,03
53. Extension of the Law Court Building, Chittagong.	5,99	4,38	88	73	5,99
54. Construction of a godown for the storage of materials, Dacca.	2,57	..	38	2,19	2,57
55. Construction of Forms stores and publications buildings at Tejgaon, Dacca.	12,74	..	2	12,72	12,74
56. Opening a cement concrete Block Making Factory, Dacca.	2,57	..	1	2,56	2,57
57. Construction of New Survey Institute Building at Mainamati, Tippera.	7,17	1,07	14	5,96	7,17
58. Construction of staff quarters attached to East Pakistan Government Press, Tejgaon, Dacca.	44,31	..	15	44,16	44,31
59. Extension of the Dak Bunglow, Chittagong ..	3,08	2,51	..	57	3,08
60. Acquisition of Commissioner's Bunglow, Chittagong	1,35	..	..	1,35	1,35
61. Construction of a new Police Hospital, Dacca. ..	14,09	12,70	10	1,29	14,09
62. Constructuion of three storied barrack at Rajarbagh, Dacca, for the accommodation of 400 constables.	11,64	8,57	46	2,61	11,64
63. Construction of Buildings for police lines, Kushtia.	4,35	2,44	..	1,91	4,35
64. Store godown near Railway siding, Chittagong ..	1,92	..	..	1,92	1,92
65. Construction of Buildings for the office of the Director of Land Record and Survey at Tejgaon, Dacca.	9,15	9,95	1,74	(c)	11,69
66. Godown for storing materials, Chittagong ..	1,93	..	..	1,93	1,93

(c) Excess over estimates.

APPENDIX A—*contd.*

Statement showing details of commitments referred to in paragraph 10 of part A of the Report (Page 30).

(Figures are in thousands of rupees.)

Major head of account and name of work. 1	Amount of sanctioned estimate. 2	Expenditure to end of 1952-53. 3	Expenditure during the year. 4	Further liabilities as per estimate. 5	Total expenditure estimated. (cols. 3-5). 6
81.—*Capital Account of Civil works Outside the Revenue Account.*—contd.					
67. Construction of quarters for Readers and Lecturers of the Dacca University.	5,50	3,96	1,27	27	5,50
68. Construction of Buildings for Botany, Biology and Zoology Departments of the Murari Chand College, Sylhet.	3,18	1,09	19	1,90	3,18
69. Acquisition of additional land and construction of buildings for accommodation of married and bachelor workers in connection with the expansion of Government Dockyard at Narayanganj, Dacca.	7,59	89	..	6,70	7,59
70. Additions and alterations to the Jagannath Hall to convert it into East Bengal Legislative Assembly Hall.	2,79	3,55	..	(c)	3,55
71. Extension of the Circuit House (Block No. 8) including one Garage for 4 cars, one servants quarters, one store room, etc., in the compound of Circuit House, Dacca.	1,49	1,35	..	14	1,49
72. Constructing barracks over the ground floor of 8 existing single men's barrack at peelkhana, Dacca.	(a) 4,90	5,06	..	..	5,06
73. Light storey over the Fazlul Huq Muslim Hall, Dacca.	7,12	4,53	1,64	95	7,12
74. Light storey over the existing building of Dacca Hall, Dacca.	7,12	3,26	1,30	2,56	7,12
75. Dacca Engineering College	(a) 3,00	7,78	1,04	(c)	8,82
76. Aerial Survey of Chittagong	1,78	..	..	1,78	1,78
77. Dacca Medical College.	(a) 2,00	11,09	3	(c)	11,12
78. Development of Cox's Bazar as a seaside resort. ..	(a) 2,84	3,35	..	(c)	3,35
79. Construction of Semi-permanent Barracks at Plassey.	(a) 4,00	19,09	—1,54	(c)	17,55
80. Construction of quarters for the staff of the Communication and Buildings Department, Chittagong.	(a) 4,48	5,06	—2	(c)	5,04
81. Extension of the Police Hospital, Sylhet ..	1,21	11	..	1,10	1,21
82. Development of Consulate Zone, Dacca ..	5,09	..	..	5,09	5,09
83. Establishment of a Central Workshop at Chittagong.	2,80	1,49	..	1,31	2,80
84. Construction of Chittagong Rangamati Road (Portion under Chittagong Division).	31,77	27,66	1,49	2,62	31,77
85. Store Godown near Railway, Chittagong. ..	1,92	..	..	1,92	1,92
86. Improvement of Mymensingh-Haluaghat Road ..	46,35	26,82	6,23	13,30	46,35
87. Construction of bridges of Sylhet-Sunamganj Road ..	19,88	11,07	3,14	5,67	19,88
88. Improvement of Satkhira-Illishpur Road ..	8,45	5,75	1,56	1,14	8,45
89. Improvement of Begumganj-Daganbhuyan-Feni Road.	12,40	13,24	4,65	(c)	17,89
90. Improvement of Darshana-Jibannagar Road, Kushtia	4,65	1,51	23	2,91	4,65
91. Improvement of Tetulia-Boda-Panchagarh Road, Dinajpur.	20,44	6,95	1,33	12,16	20,44

(*a*) Revised estimate awaited.

(c) Excess over estimates.

APPENDIX A—*contd.*

Statement showing details of commitments referred to in paragragh 10 of part A of the Report (Page 30).

(Figures are in thousands of rupees)

Major head of account and name of work.	Amount of sanctioned estimate.	Expenditure to end of 1952-53.	Expenditure during the year.	Further liabilities as per estimate.	Total expenditure estimated. (cols. 3 to 5).
1	2	3	4	5	6
81.—*Capital Account of Civil works outside the Revenue Account.*—contd·					
92. Improvement of Mirzapur-Joydebpur Road ..	(*a*)47,38	23,81	25,72	(*c*)	49,53
93. Construction of Road from Ramgarh to Dhoom, Chittagong.	14,69	10,84	2,69	1,16	14,69
94. Perojpur-Hularhat Road	6,64	3,75	48	2,41	6,64
95. Bhola Station to Bhola Town Road (Earth work) ..	8,92	5,83	1,10	1,99	8,92
96. Construction of Chittagong Dohazari-Ramu Arakan Road.	66,08	62,91	10,20	(*c*)	73,11
97. Sherpur-Jamalpur-Nalitabari Road ..	30,02	14,82	3,56	11,64	30,02
98. Improvement of Churkhai Atgram-Zakiganj Road	20,99	16,79	2,96	1,24	20,99
99. Jessore-Jhenaidah Road	15,31	10,07	61	4,63	15,31
100. Jessore-Narail Road	20,33	12,15	1,44	6,74	20,33
101. Birganj-Panchargarh Road	43,02	17,89	4,68	20,45	43,02
102. Begumganj-Maijdi Road	3,01	3,45	3	(*c*)	3,48
103. Brahmanbaria-Nasirnagar Road	62,79	14,18	5,37	43,24	62,79
104. Santahar-Naogaon-Mahadebpur-Patnitola-Dhamoirhat Road.	12,35	5,14	3,22	3,99	12,35
105. Border Road running East to West—75 miles in Garo Hills Foot.	49,30	19,70	2,22	27,38	49,30
106. Pabna- Nagarbari Road	33,39	16,43	4,13	12,83	33,39
107. Saidpur-Rangpur-Dharagarh Road ..	24,87	18,32	6,18	37	24,87
108. Kurigram-Bhurungamari Road	8,19	3,77	27	4,15	8,19
109. Rajshahi-Natore Road	13,79	13,67	24	(*c*)	13,91
110. Dacca-Demrah Road	11,76	11,20	5,42	(*c*)	16,62
111. Demrah-Madhabdi Road	25,60	14,86	1,73	9,01	25,60
112. Mirzapur-Tangail Road	21,52	10,89	8,76	1,87	21,52
113. Jessore-Khulna Road	75,62	24,83	1,95	48,84	75,62
114. Road from Narayanganj to New Jute Mill area on the bank of the Lakhya River.	4,87	4,64	44	(*c*)	5,08
115. Improvement of Chittagong-Rangamati Road (Portion under Chittagong Hill Tracts Division).	40,32	24,81	1,53	13,98	40,32
116. Construction of Tongi Bridge	2,55	5,55	1,25	(*c*)	6,80
117. Dacca-Aricha-Faridpur Road	65,29	17,13	12,96	35,20	65,29
118. Tongi-Joydebpur Road	9,72	2,97	1,24	5,51	9,72
119. Adamji Jute Mills to Demrah Road	9,83	3,94	2,64	3,25	9,83
120. Narshingdi-Madhabdi Road	11,99	1,75	1,63	8,61	11,99
121. Construction of a diversion to Dacca-Narayanganj Road by passing the Dacca City.	6,93	3,47	3,07	39	6,93
122. Faridpur-Kamarkhali, Karimpur *via* Madhukhali to Border Road.	(*b*)	6,91	2,92	..	9,83
123. Faridpur-Madaripur Road	(*b*)	6,40	93	..	7,33

(*a*) Revised estimate awaited.
(*b*) Estimates not yet sanctioned.
(*c*) Excess over estimates.

APPENDIX A.—*contd.*

Statement showing details of commitments referred to in paragraph 10 of part A of the Report (Page 30).

(Figures are in thousands of rupees.)

Major head of account and name of work.	Amount of sanctioned estimate.	Expenditure to end of 1952-53.	Expenditure during the year.	Further liabilities as per estimate.	Total expenditure estimated (cols. 3 to 5).
1	2	3	4	5	6
81—*Capital Account of Civil Works outside the Revenue Account*—contd.					
124. Barisal-Madaripur Road	37,79	6,60	2,16	29,03	37,79
125. Magura-Faridpur Road (up to Jessore) Kamarkhali-Magura.	10,06	2,46	1,07	6,53	10,06
126. Chuknagar to Satkhira Road	32,00	1,49	1,17	29,34	32,00
127. Muladuli-Dasurai Road	4,91	1,50	45	2,96	4,91
128. Ullapara-Shahazadpur Road	11,71	3,24	1,99	6,48	11,71
129. Natore-Muladuli Road	30,76	8,28	2,31	20,17	30,76
130. Rahanpur Shivganj-Nawabganj Road ..	16,22	2,71	44	13,07	16,22
131. Patnitola-Porsha *via* Sapahar Road	5,55	2,01	5	3,49	5,55
132. Rajshahi-Godagari Road	5,15	1,82	64	2,69	5,15
133. Darwari Birganj Road	5,22	1,60	21	3,41	5,22
134. Dinajpur Fulbari *via* Ramsagar	28,08	10,31	4,25	13,52	28,08
135. Sanahat Madarganj to meet Kurigram Bhurungamari Road.	9,42	2,52	36	6,54	9,42
136. Rangpur Rahabal Road	27,08	7,61	2,45	17,02	27,08
137. Jamalpur-Dhanu-Kamalpur Road	10,90	4,36	36	6,18	10,90
138. Fulbaria-Trisal-Tarail Road	22,26	7,45	1,09	13,72	22,26
139. Jamalpur Madarganj Road	7,93	1,62	54	5,77	7,93
140. Nandail-Atharabari-Sadhikuna Road ..	4,05	1,17	10	2,78	4,05
141. Kodalia Bhaluka Road	14,43	4,49	80	9,14	14,43
142. Purbadhala-Jharia Road	4,64	1,82	11	2,71	4,64
143. Nalitabari Border Road	3,10	1,41	33	1,36	3,10
144. Tangail-Porabari Road	19,78	2,64	73	16,41	19,78
145. Jamalpur-Madhupur (Bibarabari) Road ..	35,23	5,97	2,93	26,33	35,23
146. Dilalpur-Kathiadi Road *via* Bajitpur and Sararchar	6,56	2,49	49	3,58	6,56
147. Sherpur-Chaukhali Road	3,23	1,12	13	1,98	3,23
148. Iswarganj Kanurampur Road	6,13	3,02	25	2,86	6,13
149. Pearpur-Nokla-Sherpur *via* Chandrakona Road ..	7,95	3,52	36	4,07	7,95
150. Kashba-Metanghar Road	17,01	2,32	23	14,46	17,01
151. Chittagong Trunk Road under Comilla Division ..	(*a*) 6,81	11,57	3,03	(*c*)	14,60
152. Chhagalnaya-Muhuriganj Road	2,95	98	71	1,26	2,95
153. Moglabazar-Dhakadakshin Road	3,73	1,57	78	1,38	3,73
154. Madhabpur-Telipara Road	(*b*)	3,05	56	..	3,61
155. Biswanath Rampassa Road	3,93	1,37	29	2,27	3,93
156. Gopalganj-Bhadeswar Road	5,23	1,62	46	3,15	5,23
157. Zorwarganj-Karerhat-Subhapur Road	10,56	58	56	9,42	10,5[illegible]
158. Chittagong Trunk Road (Mily) Chittagong ..	75,00	50	1,56	72,94	75,00

(*a*) Revised estimate awaited.

APPENDIX A—*concld.*

Statement showing details of commitments referred to in paragraph 10 of part A of the Report (Page 30).

(Figures are in thousands of rupees.)

Major head of account and name of work.	Amount of sanctioned estimate.	Expenditure to end of 1952-53.	Expenditure during the year.	Further liabilities as per estimate.	Total expenditure estimated. (cols. 3 to 5).
1	2	3	4	5	6
81.—*Capital Account of Civil Works outside the Revenue Account*—concld.					
159. Dantmara-Maizbhandar Road (M)	13,61	..	..	13,61	13,61
160. Nazirhat-Maizbhandar Road (M)	1,36	..	..	1,36	1,36
161. Fatikchari-Maizbhandar Road	3,47	..	..	3,47	3,47
162. Hathazari-Kumira Road	3,40	73	23	2,44	3,40
163. Chuadanga-Darshana Road	(*b*)	1,32	30	..	1,62
164. Improvement of the main Road in the Chittagong town	7,27	4,09	73	2,45	7,27
165. Bongaon-Bhurrangamari Road	1,58	34	14	1,10	1,58
166. Improvement to Jharia-Birisiri Bejoypur Road ..	14,60	7,66	39	6,55	14,60
167. Improvement of Hathazari-Dantmara Road ..	(*b*)	1,04	9	..	1,13
168. Improvement to Feni-Chhagalnaya Subhapur Road	35,32	4,50	2,06	28,76	35,32
169. Bogra—Rahabal Road	11,14	3,95	1,56	5,63	11,14
170. Bogra—Sherpur Road	9,55	2,99	75	5,81	9,55
171. Construction of Ghagra-Chandragona Bandarban Road. ..	(*a*)11,07	16,25	1,72	(*c*)	17,97
172. Construction of Sewalock-Bandarban—Chimbuk Road.	(*a*) 9,49	19,18	1,36	(*c*)	20,54
173. Rangamati Mahalchari Road	6,55	3	..	6,52	6,55
174. Mahalchari-Khagrachari-Panchari Road ..	9,23	8	..	9,15	9,23
175. Muktagacha-Bancharam-Digpait Road ..	10,00	..	..	10,00	10,00
176. Kathiadi-Shambuganj Road	2,26	8	65	1,53	2,26
177. Comilla-Chandpur Road	72,75	2,54	5,95	64,26	72,75
178. Teliapara-Shaistaganj Road	1,75,00	..	..	1,75,00	1,75,00
179. Road Works to be executed through the Agency of Pak-Italian Development Corporation Ltd.	7,55,00	..	..	7,55,00	7,55,00
180. Dinajpur to Border Road	(*b*)	1,42	35	..	1,77
181. Improvement of Road from Thakurgaon to Railway Station.	(*b*)	1,48	1	..	1,49
Total 81—Capital Account of Civil Works, etc...	31,44,25	10,48,49	2,38,90	19,74,31	32,61,70
81A.—*Capital outlay on Electricity Schemes.*					
182. Chittagong Diesel Project	(*a*)	..	6,85	..	6,85
183. Siddhirganj Diesel Project	(*a*)	..	26,40	..	26,40
184. Goalpara Diesel Project..	(*a*)	..	12,83	..	12,83
185. Chittagong Electric Supply	(*a*)	..	1,72	..	1,72
186. Chandpur Electric Supply	5,13	..	46	4,67	5,13
187. Brahamanbaria Electric Supply	(*a*)	..	1,51	..	1,51
Total 81A—Capital Outlay on Electricity Schemes	5,13	..	49,77	4,67	54,44
Total Commitment ..	54,41,91	12,82,40	4,74,20	38,57,02	56,13,62

(*a*) Revised estimates awaited.
(*b*) Estimates not yet sanctioned.
(*c*) Excess over estimates.

APPENDIX

Statement showing the outstanding instalments in respect of loans granted
Local Fund Committees as

Serial No.	Name of the Municipality, District Board, etc.	Year of loan.	Amount of loan sanctioned.	Opening balance on 1st April 1953.
1	2	3	4	5
	(a) *Municipalities*—		Rs.	Rs.
1	Chandpur	1931-32	31,000	16,916
2	Do.	1940-41	46,000	35,310
3	Do.	1941-42	22,000	18,300
4	Do.	1942-43	27,000	22,459
5	Do.	1951-52	35,000	35,000
6	Comilla	1949-50	25,000	25,000
7	Do.	1951-52	23,000	23,000
8	Dacca	1945-46	90,000	72,802
9	Do.	1946-47	1,00,000	1,00,000
10	Do.	1947-48	1,00,000	80,000
11	Do.	1948-49	75,000	65,000
12	Do.	1949-50	2,00,000	75,529
13	Do.	1951-52	30,000	30,000
14	Do.	1951-52	2,03,017	2,03,017
15	Do.	1952-53	2,00,000	2,00,000
16	Mymensingh	1935-36	50,000	23,215
17	Do.	1936-37	60,000	14,588
18	Do.	1937-38	10,000	5,675
19	Do.	1943-44	18,970	13,475
20	Patuakhali	1925-26	11,000	3,647
21	Sylhet	1917-18	90,000	5,576
	(b) District and other Local Fund Committees—			
1	Dacca District Board	1946-47	48,000	48,000
2	Khulna District Board	1951-52	1,00,000	95,000

B.

by the Provincial Government to (a) Municipalities and (b) District and other they stood on 31st March, 1954.

Amount recovered during the year. 6	Balance as on 31st March, 1954. 7	Amount falling due (including interest) but not realised during the year. 8	Year in which the instalments shown in column 6 have actually been recovered. 9	Number of outstanding instalments. 10
Rs.	Rs.	Rs.		
..	16,916	15,250	5,015 in 54-55-56	6 yearly instalments.
..	35,310	13,955	..	5 ,, ,,
..	18,300	8,010	..	6 ,, ,,
..	22,459	8,190	..	5 ,, ,,
..	35,000	7,330	..	2 ,, ,,
..	25,000	8,930	..	8 half yearly. instalments.
..	23,000	4,174	..	4 ,, ,, ,,
..	72,802	13,335	..	1 yearly instalment.
..	1,00,000	1,03,750	..	1 instalment (full amount)
..	80,000	80,000	..	Do. ,,
..	65,000	67,925	..	Do. ,,
..	75,529	78,361	..	Do. ,,
..	30,000	31,125	..	Do. ,,
..	2,03,017	40,810	17,106 in 55-56	2 yearly instalments
..	2,00,000	27,500	14,042 in 54-55-56	1 ,, instalment.
..	23,215	19,668	..	11 half yearly instalments.
..	14,588	8,694	..	4 ,, ,, ,,
..	5,675	3,933	..	11 ,, ,, ,,
..	13,475	18,025	..	9 ,, ,, ,,
..	3,647	2,661	..	3 yearly ,,
..	5,576	7,527	..	2 ,, ,,
..	48,000	The terms and conditions of repayment are still under the consideration of the Government.		
5,000	90,000	8,375	5,000 in 54-55	1 yearly instalment.

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